

The "inequal" consequences of applications of accounting technologies to *I-Nikunau*^{*}

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The contributors of the session seek to explore the adaptive use of technologies and techniques which are exogenous to the specific Pacific peoples under study, particularly when these technologies/techniques are used to subvert, upend, or otherwise manipulate dominant patterns of distribution. These technologies and techniques may or may not be indigenous to other Pacific communities. The scope is deliberately broad, but the focus is narrowly upon the intended effects of these technologies/techniques on current distribution patterns, and the consequences thereof. We will consider the generative potential of these novel inequalities. How are existing distribution patterns and their upheaval conceptualised? Are motivations themselves novel or do they fit into indigenous patterns? Are the carriers of novelty considered rooted in the community or outsiders? Is the technology/technique widely dispersed or concentrated in the hands of a minority? How is access to novelty policed or enshrined in the technology/technique? Are changes to distribution intended to be temporary or permanent? What were/are the unintended consequences? Is there resistance? What form does resistance take?

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Abstract

Applications of accounting practices associated with colonialism, imperialism, business involving circular labour migration, etc. in the Pacific have had consequences for the circumstances of Pacific peoples, some good and some bad, but most leaving them with a share of economic value, political power, social status and cultural refinement smaller than what accountors obtained. This thesis is illustrated by reference to Nikunau Atoll and elsewhere that the *I-Nikunau* (i.e., indigenes of Nikunau) Diaspora reside, that is Tarawa Atoll, other islands and metropolises around the Pacific, Great Britain, etc. I draw on an analysis of the changing circumstances of this People since 1800 and a critical study of the accountings affecting them, in situ and from a distance, for example, in London, Rome, Melbourne, Washington, Wellington and Manila. The circumstances in question may be classified as geographical, demographical, economic, environmental, biological, nutritional and corporeal, political, spiritual, educational, social, organisational, distributional, cultural, and societal. The accountings relate to industrial hunting of marine life, trading for copra, mining for fertiliser, religion making, civilising and developing people through colonial governance, developing and emerging their economy with aid from neo-imperial organisations, and migrating people for reasons of overpopulation, sea-level rise and a distant need for agricultural and urban service labour. The consequences of these accountings which I analyse and discuss are distinguished using the same adjectives used to class circumstances, and so consequences which accounting has had for, for example, the geographical circumstances of the study identity are referred to as “geographical consequences”. This way of seeing, and referring to, consequences as a series of branches-of-knowledge-type categories, as distinct from using a list comprising good or bad, or favourable or unfavourable, adjectives, such as beneficial, genocidal, etc., seems to hold great possibilities for how consequences of accounting might be analysed by other researchers in other contexts.

Keywords Pacific studies; Human change; Diaspora; Indigenous agency; Critical; Emancipation.

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1 Introduction

Applications of accounting technology (hereafter “accountings”) are endemic in modern societies, certainly in those identified with the developed world (Burchell, Clubb, Hopwood, Hughes & Nahapiet, 1980). This paper exposit the consequences of accountings have for specific identities, human and otherwise (e.g., the planet, a community, a company), using the example of an identity comprising an entire society. In essence, a consequence of an accounting is conceived as a change in the circumstances of the identity which is caused, possibilitated or otherwise associated with the accounting in question. The expositing is demonstrated here by analysing empirical materials relevant to the circumstances of the society forming the study identity and making links, if any, between accountings and significant changes in those circumstances, understanding their meanings and implications for the society. Having interpreted these links as consequences, these are then classified according to which circumstances of the society were affected (e.g., geographical, environmental, cultural, distributional and societal). The categories are derived from literature in a range of disciplines, and, when brought together, they realise a wholistic configuration of the consequences which accountings have had for the society.

The people forming the society featuring in this study are indigenous to the central Pacific, closed-lagoon atoll of Nikunau (coordinates 1.3475°S 176.4512°); they refer to themselves as *I-Nikunau*. Fourteen categories of consequences in all are induced from empirical materials. As may be imagined, notwithstanding this society is small (< 10,000 living persons) and externally originating accountings have affected them for barely eight generations (< 200 years¹), even a short exposition of all these categories of consequences is beyond a single paper. Thus, the paper elaborates only on *distributional consequences*; that is, alterations in the *distributional circumstances* of *I-Nikunau*. The latter are concerned with their geographical distribution as a population (Distributional, 2020). Over and above that, they is concerned with the equitableness with which things, material and abstract, capable of being distributed or shared or experienced (e.g., land, income, wealth, consumption, welfare, wellbeing, power and vulnerability) are distributed among *I-Nikunau*, and between them and other peoples, particularly peoples with whom they share the same social or natural space and time. Of particular interest are the other peoples with whom *I-Nikunau* deal economically, socially or politically. However, as these distributional consequences overlap with, precede or follow, many of the other 13 categories of consequences, much is gained by recognising them and discussing them, albeit peripherally, in the paper, and sharing the configuration.

My reasons for choosing distributional consequences include how they reflect Marx’s (1867/1887) criticism based on contradiction between people’s widespread involvement in production of goods and services but only some being privileged subsequently with a lion’s share of value distributed and consumed (Alam, Lawrence & Nandan, 2004; Sikka, 2015). However, by considering distribution of more than the products of economic activities (cf. Arnold, 1991; Gewirtz, 2001; Klammer, 2002; Krueger & Donohoe, 2005; McGoun, Bettner & Coyne, 2007; Wheatcraft & Ellefson, 1983; Zeff, 1978), I also bring in broader critical theories (Macdonald, 2017). Thus, the critical appeal of this paper is that, for the most part, the accountings whose consequences are examined have helped secure favourable outcomes and auspicious distributional consequences for the persons and organisations wielding them technologically, professionally, knowledgably and socially. These persons and organisations have been mostly non-*I-Nikunau* and the accountings have been about *I-Nikunau*, rather than to or for them—“for” meaning “in their favour”.

As for the configuration itself, it is intended as the outcome of applying, to *I-Nikunau* as a particular identity, ideas about circumstances and alterations to circumstances, accountings,

and consequences of accountings. Thus, rather than some absolute portrayal of consequences generalizable to all identities, the paper is intent on shedding light on devising equivalent configurations pertaining to other identities, and so, among other things, enabling them to be criticised, preferably in advance. The point is to reveal more than is already known about identifying the consequences of accountings in order to understand their meanings and implications for people or similar identities who are enduring them in broader senses. The categories brought into the configuration are intentionally numerous and all-embracing. This may attract criticisms of being over-indulgent and dismissible as farfetched (cf. Solomons, 1991). To pre-empt such criticism, I support the analysis with socio-historical material covering *I-Nikunau*'s multigenerational experiences over the last eight or so generations. I see this material as also fulfilling my responsibility to *I-Nikunau* in the sense that it may help them ameliorate or eliminate inadequacies in their present circumstances, associated with, among other things, asymmetric power relations, disproportionate protection and furthering of interests, and the opportuning of subjection and exploitation which accounting may facilitate (cf. Dillard & Vinnari, 2017).

1.1 Contribution

Notwithstanding its critical bent, the theoretical contribution of this paper, with its focus on consequences of accounting as an existing concept (cf. Burchell et al., 1980), is to generate, inform discussion about and help refine said concept, through exemplification of a people's everyday life circumstances being altered by accountings (cf. Llewellyn, 2003). Thus, the paper contributes to the literature by providing widely applicable means to facilitate discovery and dissemination of knowledge about the consequences of accountings, be they environmental, economic, social, political or cultural in nature, and to increase the esteem of holding such knowledge. Furthermore, by virtue of the vulnerable people and places whence empirical materials are drawn, the paper also contributes to the Pacific Studies literature, be it generally or on accounting in particular (e.g., Alam et al., 2004; Davie, 2000; Dixon & Gaffikin, 2014; Sharma & Samkin, 2018).

Accountings attract criticisms for having negative consequences for persons, organisations and peoples, being described as dysfunctional (e.g., Ashton, 1976; Humphrey, 1994; Luckett & Eggleton, 1991; Ridgway, 1956), adverse, serious and unfortunate (e.g., Hines, 1992), environmentally degrading (Dixon & Gaffikin, 2014), ideological (Bakre, 2008), stigmatising (e.g., Walker, 2008), deleterious, dire and disastrous (e.g., Shapiro, 1998), destructive (e.g., Walker 2003), causing poverty, despair and loss of cultural identity (Alagiah, 2004), brutal (e.g., Preston, 2006) and genocidal (e.g., Neu, 2000). Given such unsatisfactory possibilities, one would expect an exposition of their consequences to be available, to exemplify how accountings might be analysed for their consequences in economic, social, political and cultural terms, and encompassing not just negative consequences but those which are positive (e.g., beneficial, fortuitous, profitable) or neutral (e.g., harmless, innocuous, inconsequential). But it is not, hence the originality of this paper.

Admittedly, some authors address the issue of unearthing, articulating and classifying consequences of accountings partially or implicitly. However, the focus is largely on economic and behavioural consequences for identities near at hand. For example, Bandury and Nahapiet (1979), in considering introductions of new computer-related accounting systems and control technology in organisations, reflect on the consequences these were having for behaviours of organisational participants and for organisational forms. For similar examples, see Arnold (1991), Ashton (1976), Bougen (1989), Crawley (2015), Holthausen and Leftwich (1983), Luckett and Eggleton (1991), Ridgway (1956) and Zeff (1978).

The lack of expositing work beyond this focus is notwithstanding two indications that deliberating and knowing more about the consequences of accountings in particular contexts for given identities is as relevant and important as understanding accountings as they function or operate in organisations, economies and societies. First, there are the several studies (Burchell et al., 1980; Davis, Menon & Morgan, 1982; Mautz, 1963; Roslender & Dillard, 2003; Vollmer, 2004; Walker, 2008) who, now some time ago, extolled the relevance and importance of consequences of accountings for knowing more about how accountings function in organisations, economies and societies, and correspondingly urged more studies to deliberate, explain and otherwise research these consequences. Second, there are the variety of studies of organisations and other contexts, including those cited above, which refer to consequences for extra-organisational identities flowing from matters the studies in question examine, and a profusion of other studies which refer to consequences, albeit only sketchily or implicitly sometimes, and somewhat unambiguously. Having said that, it is remarkable that all the studies referred to are in the accounting literature. Other scholars, including the Pacific studies literature and the development studies literatures, seem to regard it matter-of-factly and uncritically (cf. Suzuki, 2003), or criticise it merely for being technically or administratively dysfunctional (e.g., see Morgan, 1980); notwithstanding its reach and significance, they can be oblivious to its broader ramifications.

Among vital reasons advanced for studying consequences are appreciating the legacies of consequences in studying the present or, for that matter, the past, and so improving means in the present of anticipating consequences of current and proposed actions. The importance of anticipation is evident from reviewing studies which refer to consequences retrospectively as intended, anticipated and expected, or, more tellingly, the opposite (e.g., Ahrens & Chapman, 2007; Alam et al., 2004; Ashton, 1976; Hofstede, 1981; Hopwood, 1984, 2009; Humphrey, 1994; Lapsley & Pettigrew, 1994; Neu & Graham, 2006; Ridgway, 1956; Uddin & Choudhury, 2008). Apart from the cost to an organisation of bearing and addressing those their accountings cause, the consequences which are unintended, unforeseen or unarticulated are more often of a negative nature. Moreover, it is vulnerable people and places which are often worst affected. In any case, there can be issues about who in particular did not intend, foresee or articulate them (Burchell et al., 1980). Anticipating and articulating negative consequences might mean their occurrence reduces, their impact is absorbed and better alternative courses of action are taken. Besides, if more is known about potential consequences, people exercising authority can be questioned about ignoring them, hiding them, dismissing them or feigning blamelessness. It is these social justice considerations, and making accounting more emancipatory, which motivate this paper.

Regarding the Pacific literature, I both draw on it and contribute to it. Similar to many other people indigenous to particular atolls and other islands spread across the ocean, *I-Nikunau*, were mostly resident on their home island before the 19th century. Afterwards, they came to participate in activities which, in the wake of their exploring and discovery, *I-Matang* (i.e., indigenous persons of Europe, in particular being fair-skinned) brought to the Pacific (e.g., extracting natural resources such as whale products, phosphate, tuna; trading for commodities such as copra; blackbirding, indenturing, conscripting and recruiting labourers and transporting them to various places; evangelizing; educating; preventing, treating and curing disease, illness and infirmity; imperial and colonial warring, governing, civilising and nation building; testing weapons of mass destruction; economic and social development; reinstating, conserving and protecting the natural environment; and, especially of late, addressing climate change and its consequences) (cf. Macdonald, 1982a; Routledge, 1985). This participation led to temporary and permanent emigration to elsewhere in, and even beyond, the Pacific, with the result that they now comprise diasporic communities² in Kiribati (/ˈkɪrɪbæz/) (the

country in which Nikunau is now located politically), Solomon Islands, New Zealand, Great Britain and elsewhere. As well as identifying as *I-Nikunau*, those living outside Kiribati also identify more generally as *I-Kiribati* (i.e., persons indigenous to the Kiribati (or Gilbert Islands)³—these identities are despite increasingly members never having set foot on Nikunau,⁴ or even in Kiribati. My contribution is to heighten awareness among Pacific scholars that accountings have consequences for Pacific Peoples. These consequences can be bad or good, but are rarely indifferent. They may be absolute or be by comparison with the aforementioned non-Pacific persons and organisations wielding the accountings. Among these and other scholars, they seem generally underestimated and unappreciated, thus leaving matters of social justice and the like unresolved (cf. Macintosh, 2009; Roslender & Dillard, 2003).

1.2 Approach

Typical of critical approaches, the empirical materials are used to recount history. Specifically, this history pertains to the circumstances of the study identity and their domestic, social and economic activities, analysed retrospectively. It is largely concerned with *I-Nikunau's* continuing encounters since the 1820s on Nikunau and in diaspora with persons from other societies, including other *I-Kiribati* and non-*I-Kiribati*. The non-*I-Kiribati* persons, largely *I-Matang*, inaugurated various accountings as part of the social structures through which they conducted commercial, religious, governmental, foreign aid (including *official development assistance*) and other activities. Historically at least, many of them were involved in what is often labelled *the colonial project* (Kroll-Zeldin, 2016), and now are associated with traditional colonialism's nibblings, *imperialism* and *globalisation* (Bakre, 2004, 2008; Hopper, Lassou & Soobaroyen, 2017; Horvath, 1972). It is the consequences these contemporaneous and past applications of accountings have had for *I-Nikunau*, as individuals, groups, etc. up to an entire society, which informs the contribution this paper makes.

Departing from some studies cited above which concentrate on negative consequences, I take a neo-critical approach. Trying to be culturally sensitive and empathetic with people identifying as *I-Nikunau*, I attempt revealing positive consequences for them, these possibly being as important to responding to repression as negative consequences are (cf. Davie, 2000; Lal, 2007; Honari, 2018; Macdonald, 1996b; McNicholas & Barrett, 2005). Concurrently, I call attention to inadequacies suffered by *I-Nikunau* from the normative standpoint of human conditions, human relations, justice, fairness, emancipation, etc. (Macdonald, 2017). Knowing such inadequacies leads to the prospect of them being addressed, either through redressing the past, remedying the present or conceiving the future in more informed and just ways (Young & Annisette, 2009), thus stimulating counter-movements to repression (cf. Collin & Brotcorne, 2019; Dahms, 2008; Macintosh, 2009; Schuurman, 2009).

This approach is grounded on notions of accountings having consequences which are socio-political and cultural, as well as economic and organisational (Hines, 1989; Hopwood, 2008a, 2008b; Mautz, 1963; McSweeney, 2009; Sikka, Willmott & Puxty, 1995). Indeed, recognition is given to consequences stemming from accountings per se being outnumbered and exceeded in importance by consequences arising from the organisational structures, processes, and internal and external relations from which accounting systems, calculations and similar “technical paraphernalia” derive meanings and significances (Asdal, 2011; Bougen, 1989; Burchell et al., 1980; Pettigrew, 1974/2014; Walker, 2008). Concomitantly, the approach is grounded on knowledge of consequences crossing philosophical perspectives (Kezar, 2005; Modell, 2014; Roslender & Dillard, 2003).

The approach reflects a research agenda to generate and inform discussion about consequences as a concept (Vollmer, 2004). It surmises that to grasp the consequences of any accounting one should appreciate its broad roles and main functions. Rather than conventional conceptions of accounting as technical and operating in a vacuum (cf. Carnegie & Napier, 2002), wielders of accountings use them to perform transactional, distributive and ideological roles, political functions and to carry their culture among themselves and those caught up in it (Dixon & Gaffikin, 2014; Gårseth-Nesbakk & Timoshenko, 2014; Mellemvik, Monsen & Olson, 1988; Neu, 2000; Neu and Graham, 2006; Nyamori, 2009; Sikka, 2015; Wallace and Briston, 1993; Vollmer, 2003; Walker, 2008). Furthermore, the actions entailed in its practice (e.g., collecting data, keeping books, performing calculative practices and conveying specifications, meanings and similar, and extending to financing relations and incentive schemes) give rise or possibilitate consequences through the relations of which they are part among the protagonists (cf. McGoun et al., 2007), and so it is these relations one must examine in order to surface the consequences in which one is interested (Asdal, 2011).

Of further importance is that the devil of consequences is often in the detail; juxtaposing this detail and synthesising enables an appreciation of not only how wide-ranging and longitudinal consequences of accountings can be (cf. Davis et al., 1982), but also how they are interrelated and that domino effects invariably arise. This treatment demonstrates how consequences are obscured and complicated by accountings being embedded in many aspects of human activities, organisations and societies; indeed, it adds to and clarifies how accounting has permeated these aspects (cf. Burchell et al., 1980).

1.3 Structure of Paper

The paper is organised into eight sections (S1, S2, etc.) serving the following purposes. S2 reviews literature on how consequences of accountings are conceived, so focusing on existing knowledge. As well as indicating how this literature shaped my approach and method, S3 discusses methodological considerations and methods, including my connection with the study identity and domain of inquiry, and the primary and secondary sources I used. S4 outlines accountings used by *I-Nikunau* and by people whom *I-Nikunau* have encountered on Nikunau and in diaspora. S5 itemises *I-Nikunau*'s circumstances and exemplifies changes thereto associated with the aforementioned accountings. S6 synthesises the contents of the previous sections, including clarifying the categories of consequences put forward and advancing the aforementioned wholistic configuration of all these categories of consequences. Although specific to *I-Nikunau*, the form and method of construction of this configuration are relevant for exploring consequences caused or possibilitated by accountings in many other spheres. S7 exemplifies use of the configuration with a discussion of the distributional consequences accountings have had or are having for *I-Nikunau*. S8 comprises closing arguments and other conclusions.

2 Conceiving Consequences

Further to consequences of accountings arising through relations of which they are part (see S1.2), most research explicitly about them is based on critical theory, and so is likely to be examining situations, circumstances, structures, processes, etc. in order to seek out, expose and criticise their negatives, compared with positive or even neutral connotations. This imbalance may derive partly from how the word “consequences” is used in phrases referring to unpleasant results, penalties and costs, as in “face the consequences” and “suffer the consequences”. In any case, perhaps researchers who find consequences which are positive either do not feel the need to employ the term “positive consequences” or employ other terms not including the word “consequences”, making these instances less easy to pinpoint from searches of research articles and similar documents using the search term “consequences”.

However, based on the literature I examined, I doubt that this effect is significant: researchers are either critical or silent.

Regarding the development of the critical literature paying heed to accounting's consequences, it seems to be a post-1980 phenomenon, perhaps inspired by the likes of Burchell et al. (1980) and the establishing of *Critical Perspectives on Accounting*, *Accounting, Auditing and Accountability Journal* and similar journals. Before, most coverage of accounting's consequences was limited to the (neo-classical, micro) "economic" (e.g., see Holthausen & Leftwich, 1983) and "behavioural" varieties (e.g., see review by Luckett & Eggleton, 1991). This was consistent with the ascendance of economic reductionism in the contemporary accounting research, a state of affairs taken issue with by the likes of Burchell et al. and Hines (1989). The few exceptions proving the rule included the illumination by Bougen (1989) of unintended consequences; that study features managers adopting an accounting system intended to bring about less volatility and fewer conflicts with workers but which had an opposite result, involving complex disagreements and challenges from the workers. Zeff (1978) is another, raising the substantive issues of social, (macro)economic and distributional (or microeconomic) consequences in the then fledgling industry of accounting standard setting.

A third exception is Bandury and Nahapiet (1979) mentioned in S1.1. They show that the impact of new systems has consequences for individuals, groups and a society in general. Although they capped their work by tentatively proposing a heuristic framework in which consequences were recognised as being many and varied, spatially and temporally, no one has devised a more substantive framework, one for finding, articulating and classifying accounting's consequences. This is notwithstanding the upsurge in studies since to have paid heed to consequences. More generally, there is still scope for improved theoretical treatment of consequences in the accounting literature.

In espying the potential contribution of this paper, as set out in S1.1, and following up these issues in the literature, I turned to other social disciplines in search for equivalent frameworks or at least conceptual discussions of consequences. I also considered how in accounting and those other disciplines consequences were described. I found two things. First, some studies discuss consequence of one type or another, occasionally using adjectives associated with disciplines, classes of knowledge or branches of learning. Examples of these adjectives used in the accounting literature include organisational (Arnold, 1991), macroeconomic and microeconomic (Crawley, 2015; Zeff, 1978), political (Jones, 2010), social (Zeff, 1978) and cultural (Walker, 2003). However, none includes any sort of list which was anything approaching comprehensive, and so I saw potential there.

Second, Kezar (2005) provides the only, reasonably thorough conceptual discussion of consequences. As part of investigating the consequences of radical changes to university governance, she developed a taxonomy of consequences corresponding to theory types and related other ideas about the nature of consequences. This taxonomy involved a review of literature which addresses or describes radical change in organisations theoretically followed by classifying the literature according to which types of theories were applied. Four types were discerned, which in essence approximated Burrell and Morgan's (1979) four-paradigm division used by Hopper and Powell (1985) to classify accounting studies published up to the early 1980s, with Burrell and Morgan using a two-by-two diagram corresponding in many respects to that used by Pepper (1942) to illustrate his taxonomy of four types of knowledge (i.e., formistic, mechanistic, contextualistic and organic). Combining the contributions of Kezar, and Burrell and Morgan gives the four theory types as follows:

- teleological or functionalist theories, referring to efficiency, effectiveness and quality,

- political or radical structuralist theories, referring to new ideology, reconciliation of views or interests, change in power and interests of particular groups being better served
- institutional or interpretive theories, referring to new interpretative schema, underlying values and assumptions
- radical humanist theories referring to values and symbols being aligned, disturbed and realigned with structures and processes, including (local) cultural theories (e.g., Alam et al., 2004), and theories of diaspora (e.g., Shuval, 2000) and of colonialism, cultural imperialism and globalisation (e.g., Bakre, 2004; Horvath, 1972).

Regarding classifying the types of knowledge published about consequences, in the disciplinary areas Kezar (2005) reviewed, the knowledge published can mostly be classed as formistic or mechanistic because consequences are conceived narrowly, being limited to direct and intentional outcomes. Parallels in the accounting literature are suggested by the findings of Hopper and Powell (1985) that, although studies they classified were spread across all four paradigms, studies in the functional paradigm (i.e., teleological theories) were preponderant; and by those of Riahi-Belkaoui (2000) about formal accounting knowledge being largely formistic in terms of what is taught and mechanistic in terms of empirical research.

My observations are that the proliferation of research since these findings were published follows a similar pattern, with certainly the number, if not the proportion, of studies outside the functional paradigm increasing, in no small way because of the influence of the scholars who initiated the less functionalist journals referred to above. Concomitantly, this research supports the argument advanced above that studying the consequences of accounting for individuals, groups and societies involves matters of ideology, values and symbols, and so extends through all four paradigms, including cultural theories and notably cultural imperialism. This is the more so when a study identity is other than the people who perform the accountings or other than the organisations with which they are affiliated and to whose principals they owe some loyalty.

This argument applies in particular to *I-Nikunau* as a study identity because of how, similar to Pacific peoples more generally (e.g., see Dixon & Gaffikin, 2014; Gibson, 2000; Kearins & Hooper, 2002; Sharma & Samkin, 2018), they were increasingly enmeshed during the 19th and 20th centuries in the family of colonial projects mentioned above. The numerous accountings which accompanied this project have been performed by the following: traders and trading companies; missionaries and religious bodies; colonial administrators and colonial governments; companies and not-for-profit organisations engaged in commodity production and extraction; aid workers and aid organisations; government officials and governmental organisations in Kiribati. A further array of accountings affecting *I-Nikunau* are performed by governments, businesses and third sector organisations in metropolitan countries where there are diasporic communities. Some of these accountings have been occurring on Nikunau or where *I-Nikunau* diasporic communities have resided, but others have been at the distance of a headquarters of colonising governments, foreign enterprises or supranational organisations. These accountings have accompanied radical changes to all aspects of the lives of *I-Nikunau* over the eight most recent generations, which includes the emergence of a diaspora (e.g., see Batiri et al., 1985; Geddes, Chambers, Sewell, Lawrence & Watters, 1982; Macdonald, 1982a).

As to the nature of consequences, conceiving them as stated in opening this paper (i.e., as comprising a change in the circumstances of an identity caused or possibilitated by application of an accounting), is consistent with a blend of ideas drawn from the accounting studies cited above and those of Kezar (2005). Notice the need for a consequence to have an

identity as a reference point, comprised perhaps of living beings or social actors, physical objects or abstract social constructions. A consequence can be surfaced by unearthing alterations either in the identity's circumstances or in trends in these circumstances, an important point being that when the alterations may materialise can range from contemporaneously with an accounting to eventually (Bandury & Nahapiet, 1979). Indeed, long-term consequences of some accountings may still be emerging, in real time or because of changes in knowledge or (re-)interpretations of history. These alterations are then analysed for any explanatory links between the alterations and the accounting, the links showing them to be attributable to, or to have associations with, a single occurrence, event, action or practice of the accounting, or a sequence or routine of occurrences, events, actions or practices.

This distinction between “attribution” and “association” epitomises a major dichotomy between the sociological paradigms referred to above. Thus, from the functionalist and radical structuralist theories side of the dichotomy, as associated with objectivism (Burrell & Morgan, 1979), a consequence for a given identity arises somehow from structures, processes, actions, conditions, habits, events, etc. which are most probably being *causal*; while, on the interpretive and radical humanist side, as associated with subjectivism, the notion of “conditions of possibility” is invoked (cf. Fleischman, Hoskin & Macve, 1995; Miller & O’Leary, 1990), with said structures, etc. most probably interpreted as *possibilitative*. I soon realised that most of the consequences I was coming across were discernible from a subjectivist stance but not from an objectivist stance (cf. Solomons, 1991).

Similar matters of importance found in the accounting literature include that consequences can be regarded as direct or indirect, such as arise from the mixing of occurrences, events, actions or practices (Boyce, 2004). Indirectness arises from some links in such chains of consequences having an accounting essence, and so gives rise to consequences which are partly attributable to or associated with accounting (Shapiro, 1998): hence, the consequences (of non-accounting) of consequences (of accounting). Each consequence might be significant in its own right or incidental (i.e., accompanying (an)other, more significant consequences), and even be multiple, as well as conflicting. Occurrences, events, actions and practices can prompt responses, resistances or opposing actions, which are themselves consequences (Hopwood, 1984; Llewellyn, 2003); and they affect other consequences, for example, changing their speed, direction and size. The consequences can be knock-on, including giving rise to a chain reaction or domino effect, and so be far-reaching (e.g., see Miller & O’Leary, 1990). Conversely, there is also more than a possibility of the consequence of an accounting being that the accounting causes circumstances to remain the same, whereas, without the accounting, circumstances would or might have changed.

Further to how consequences are sometimes judged as “negative” and “positive” in the accounting literature, the question arises of whether it is adequate to class a consequence as negative (positive) for an identity, say, a group of people, simply because they are in undesirable (satisfactory) circumstances. Kezar (2005) exemplifies this as follows: data about some of her subjects were interpreted as signals of negative consequences for the subjects in question. However, she then found that these subjects were already in problematic or otherwise negative circumstances, and so revised her initial interpretation because the consequences in question meant the subjects were now better off than previously, even though something possible and better would be more desirable. Thus, sophistication probably calls on researchers to identify the different groups of people affected by a specific set of activities or events, and to analyse and report the consequences for each group by contrasting the new circumstances of each group with their old circumstances (e.g., see Bakre, 2008; Hines, 1992; Neu & Heincke, 2004; Preston, 2006). While researchers could then offer their

opinions, it would also be possible others to ascribe evaluations of circumstances being satisfactory, undesirable, etc., and so of consequences being positive and negative.

A corollary of the Kezar (2005) example just outlined is relevant to this study as follows. In cases of all groups seemingly deriving favourable consequences from a set of activities or events, the distribution of benefits may be disproportionate. This outcome might be perceived as unfair, unjust or repressive, and be interpreted as a negative consequence for the group(s) benefitting least. McNicholas and Barrett (2005) find fault with this interpretation of such outcomes, referring particularly to critical studies intended, as mentioned in S1.2, to stimulate counter-movements to repression. Macdonald (1996b) indicates a similar difference among researchers in the Pacific Studies literature, as reflected in notions of *indigenous agency* (see Thomas, 1990), with indigenous people cast not only and stereotypically as victims, but as able to respond, exert power and take action. Thus, while external, non-indigenous researchers (usually from the Anglosphere or Europe generally) tend to have concerned themselves largely with indigenous peoples and their lands being a past and present victim of exploitation, indigenous island researchers have incorporated islander agency as a central theme in culture contact studies (see Lal, 2007). The latter is something I have tried to do, while trying also to appreciate that the external-indigenous researcher dichotomy is not necessarily straightforward (see Davie, 2000).

3 Methodological Considerations and Methods

I alluded in S1.2 to the notion of grasping the consequences of accountings, while also talking about exposing them, and understanding their meaning and implications. Reflecting on how I have applied this notion to *I-Nikunau* as a Pacific society, whose circumstances have altered profoundly in the past 200 years, it amounted to a voyage beyond the horizon in at least four respects. First, in terms of discipline, I proceeded into branches of knowledge beyond where even the unconventional view of accounting as part of social relations, and playing transactional, distributive and ideological roles, would take me. Second, in terms of theoretical paradigms, I journeyed through and left behind the functional and merely interpretive, for the critical, both political and radical humanist. Third, spatially and temporally, since first visiting Nikunau in 1985, my journey involved living in diasporic communities of *I-Nikunau* on Tarawa Atoll (1997–1999),⁵ and of *I-Nikunau* and other *I-Kiribati* on both main islands of New Zealand (1987–1997 and 2007–2020) and Great Britain (1999–2006), as well as visiting communities on the islands of Guadalcanal, New Guinea and Nauru—the last of these was defunct by 2005 because its *raison d'être*, that is mining of phosphate and its shipment to Australia and New Zealand for use as fertiliser (see Williams & Macdonald, 1985), had ceased. This journey provided my primary sources of empirical materials, as elaborated below. And fourth, ethnographical describes my activities in the field, ethnography being a way of working, including analysing and writing, and not a method (Watson, 2011). Indeed, while being immersed among *I-Nikunau* as “ordinary people in their local setting” (Burke, 1991, p. 238), close and intensive reflective experience was the most frequent among a range of methods I used. A similarly wide range of methods are evident in the large volume of secondary sources—reported research, consultant studies and official documents, as elaborated below—on which I have relied to analyse and write about the many, many circumstances, situations, events and times when I was not present to observe them but which are essential for me to recount the history in which *I-Nikunau* participated.

As indicated in S1.2, the history just referred to is a prominent part of my approach (see S1.2), consistent with the popular, if inexact, assertion that “History Matters”. That is to say, “Placing [accountings] in time—systematically situating particular moments (including the

present) in a temporal sequence of events and processes—can greatly enrich our understanding of complex social dynamics” (Pierson, 2000, p. 72). Indeed, given the premise introduced in S2 that a consequence can be surfaced by unearthing alterations either in the identity’s circumstances or in trends in these circumstances, and said alterations materialise contemporaneously with (but not before) an accounting being applied or at any time afterwards, so the unearthing requires looking back in time for moments of accounting application. Furthermore, from a critical perspective of facilitating justice, betterment and emancipation, the historical and current experiences of *I-Nikunau* with accountings are part of the genealogical history of their present circumstances, and illuminating how the past and present are connected, are important (Foucault, 1975, 1994; Macintosh, 2009; Nietzsche, 1888/2005).

Besides, genealogy, albeit closer to the everyday sense of the word, is an important phenomenon among *I-Nikunau*. Since time immemorial, *boti* (\cong clan named after a common ancestor from time immemorial), *utu* (\cong bilateral extended family of several generations) and *baronga* (\cong to treat as one of the family or clan) have been vital to the constitution of and relations within *I-Nikunau* society (Goodenough, 1955; Grimble, 1989; Lundsgaarde & Silverman, 1972; Maude, 1963; Maude & Maude, 1994; Trussel & Groves, 1978/2003). Modern-day versions of these relationship types and ones referred to as *as if kin* (Geddes, 1977), *strong ties* (Thompson, 2016) and *fictive kinship ties* (Roman, 2014) provide the foundations of today’s diasporic communities.

For the past 35 years, I have been an affinal (rather than consanguinal) member of an *utu*, living in the places enumerated above and visiting the others, usually staying with *utu* or with as if kin. It was from this unusual and privileged position of immersion among *I-Nikunau* from which I was able to amass, process, analyse and interpret the empirical materials used in this study (cf. Roslender & Dillard, 2003; Watson, 2011). The form of these materials were a mixture of active observation, oral and written. They include frequent involvement in activities, ranging from daily routines of households, through social, cultural, political and economic activities at various levels and of various frequencies, to proceedings to celebrate festivals and mark critical life passages. They also include countless conversations and similar, featuring stories and anecdotes from close and distant relatives, Nikunau residents, expatriate *I-Nikunau* and *I-Kiribati* in diasporic communities, and *I-Matang* who resided in Kiribati temporarily at various times between the 1960s and 2000s, some of whom are part of other *utu* by affinity. The accountings to which *I-Nikunau* have been subjected came to my particular attention between 1997 and 1999, while I worked on Tarawa as an accounting educator, and I have kept track of and studied them since.

I extended these primary sources using many secondary sources of the types mentioned above. They comprise written and filmed items by a variety of authors in a mixture of roles, including officials of the Colony and Republic Governments and consultants to these, pressure groups and academics. They range in time, coverage and attitude over some 10 generations, since the earliest recorded visit of *I-Matang* to Nikunau, namely by Commodore Byron and his ships’ crews during their circumnavigation of the world (Officer on Board the *Said Ship*, 1767, pp. 135–138).⁶ In addition to learning about times, and so circumstances, situations and events, from which I was absent, some of these sources have provided explanations of many of the physical artefacts, cultural singularities and similar phenomena I observed or experienced and about which I had cause to reflect. I evaluated the veracity of these sources as they apply to *I-Nikunau*, questioned them in terms of perspective—see Cohn (1980) on the varied approaches among anthropologists and historians, to name but a few—

and (re-)analysed, (re-)interpreted and otherwise applied them, to arrive at my own analysis and interpretation.

This analysis and interpretation was performed in the grey space between participant insider and outside observer. As per S2, I anticipated the consequences to be found in my empirical materials being many and varied, including having impacts over differing time horizons. Indeed, a considerable difficulty is that so many past, present and future things, or indeed everything, might be related, as epitomised in the so-called Butterfly Effect (see Cooper, Crowther & Carter, 2001). It was for this reason that, in preparation of this paper about consequences, I was obliged to analyse and interpret *I-Nikunau*'s circumstances, and this is available as Dixon (2017).

Dixon (2017) narrates spatially and temporally the physical and social circumstances of *I-Nikunau* on their home island and in diaspora in a descriptively rich, socio-historical analysis (cf. Carnegie & Napier, 2002; Pentland, 1999). This analysis was a crucial step to being able to exposit the consequences that accountings have had for *I-Nikunau* as a society, classifying these consequences and configuring them wholistically. It was composed iteratively by weaving the wide variety of empirical materials, which were expanded as the weaving was done and more materials came to light. The initial versions were shaped, albeit imperfectly, using the four themes or categories shown in Figure 1, which is drawn to indicate the extent to which they overlap, or looked at another way, that they serve to analyse what in practice is a complete whole or entire as far as *I-Nikunau* are concerned. From there, as I kept working with the materials, the possibility of additional categories of circumstance arose, usually by subdivision, such that eventually 14 categories were elaborated. As each possible new category arose, so I sought out literature in a wide variety of disciplines to do with the characteristics of the new circumstance and which would help name and define the category. This method resembles that of analysing empirical materials using themes from the literature and themes the researcher derives from the materials themselves (cf. Patton, 1990). However, my being *I-Matang* and the literature used being in the English language, it does mean that the analysis is somewhat Eurocentric, a claim borne out by the lack of ideas equivalent to those I used being evident in *te taetae ni Kiribati*. Except that the coat of arms of the Republic of Kiribati incorporates the motto "*te mauri, te raoi, ao te tabomoa*", which is used to close speeches in *mwaneaba*.⁷ The motto has been translated variously into English, including words and terms such as health, welfare, being alive and well, being safe and sound, prosperity, peace, justness, stability, civility, calmness, togetherness, conciliation, honour and respect (Grimble 1989; Trussel & Groves, 1978/2003).

Another kind of Eurocentricity to mention here is in the nature of the history of *I-Nikunau* going back more than 200 years recounted in Dixon (2017). This history resembles formal histories compiled in Eurocentric ways, tending as they do to comprise dates, timelines, rulers, great men, military campaigns, inventions and macro-developments of a political, economic or social nature. It contrasts with traditional *I-Nikunau* accounts of history, as recorded in stories, songs, etc., which are much more about familial ancestors and lacking in chronology. In contrast, retaining as much chronological order as possible in Dixon (2017) was important because of my concern with consequences and their temporal interconnections; that is, consequences are contemporaneous with or subsequent to the occurrences, events, actions or practices which cause or possibilitate them (see S2).

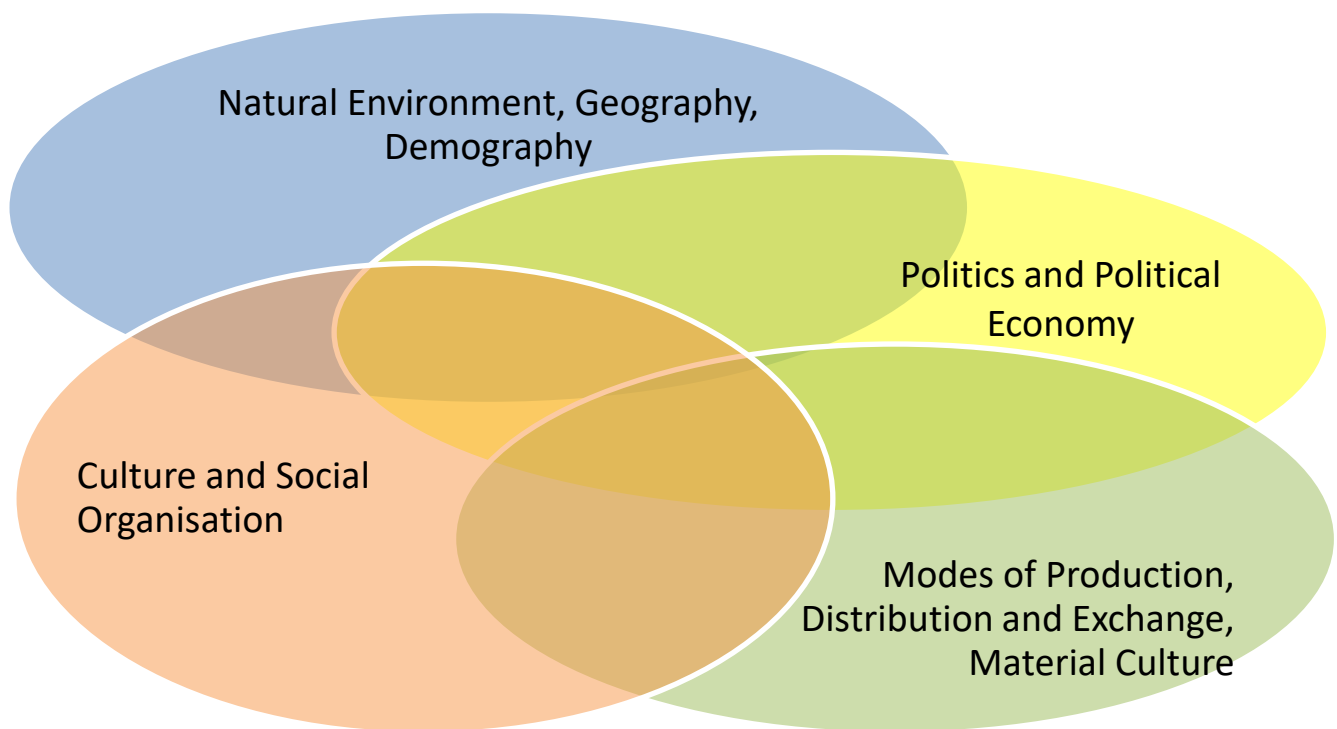


Figure 1. Initial themes or categories used to analyse the circumstances of the study identity

Noteworthy in all this analytical complexity is that, because I was performing social research, I took care not to lose sight of people, the local transactions and similar relations among them, and how accountings figured in these relations. While accountings were mostly unobtrusive, unremarkable, mundane, tacit and taken-for-granted, they were nevertheless important, as were who engaged in these accountings and their deeper and wider contexts (cf. Robillard, 1992; Schuetz, 1951). In moving from descriptive analysis to interpretations, I made connections among, and otherwise synthesised, the contents of Dixon (2017), as reflected in the rest of this paper. Hence, my stating in S1.3 that the configuration presented in S7 is specific to *I-Nikunau*, and that it is the idea and method of using classificatory configurations to exposit consequences of accountings which are for general use, including identifying them and delving into their meanings (cf. Hinings, 2018). As for searching for, identifying and articulating consequences, this was done hand in hand with performing the analysis and interpretation, each process helping the others.

These processes used to find what might be consequences extended to:

- recognising changed values, physical situations or other circumstances of the identity being studied
- distinguishing accountings and the accounting entities with which the accountings were associated
- linking, if appropriate, the changed situation or circumstances and the accountings, no matter whether the links between accountings and changes were causal or possibilitative,
- clarifying how, or what it was about, the accountings which gave rise or possibilitated the consequences in question.

I elaborate on these processes and their further implications as part of findings presented in later sections, rather than in this section. This is consistent with the title of this paper, indicating it being about these methods for expositing the consequences of accounting, with

distributional consequences (see S1) featuring as a particular example. However, there are still some further matters to address falling under the heading of *Methodological Considerations and Methods*.

Having chosen *I-Nikunau* as my study identity, the question arises of why not such alternatives as Nikunau Atoll, or all 16 atolls comprising the Kiribati Archipelago as a whole, or *I-Kiribati* likewise. Studying *I-Nikunau*, rather than *I-Kiribati*, is consistent with a trend in the Pacific literature towards studying local or sub-national identities, including those representing the boundaries of pre-colonial polities—previous tendencies were to study island groups with European names, and countries which have arisen out of colonies (Howe, 1979). As Morrell (1960) points out about writing Pacific history, “The proper subject of history is not an area but a community” (p. 1). Similarly, Macdonald (1996b) argues that

the primary identity [in the Kiribati Islands] was with the extended family household and its landholdings, then with a larger district grouping, still linked through the male line by common descent, and then with the island. Inter-marriage might have established linkages to other adjacent islands to which descent might also be traced but this was usually beyond the horizon in a political as well as geographic sense. (p. 39).

Compared with *I-Nikunau*, studying only the geographical identity, Nikunau Atoll, would lose sight of significant demographical, economic and other consequences entailed in *I-Nikunau* being involved in temporary and permanent migrations, let alone emergence of their diaspora (see Page & Mercer, 2012). Studying the Kiribati Islands or *I-Kiribati* would open up too many possibilities. Despite much homogeneity and cohesion of language, culture and environment (Morrell, 1960; Rennie, 1981), inter-island differences exist among *I-Kiribati*. These differences have given rise to these peoples responding to similar influences differently (Macdonald, 1982a), and so to consequences of accounting differing. Besides, the diaspora element would also be lost in only studying the Kiribati Islands; and studying *I-Kiribati* would lose sight of pre-colonial circumstances of the atolls being politically autonomous, and so of events and circumstances which brought them together as a colony and then a sovereign state. Any part accountings played in these colonial times and since to bring *I-Nikunau* within the wider identity, *I-Kiribati*, might also be lost. This is consistent with the suggestion by Macdonald (1996b) that Pacific studies should examine broader “‘imperial’ or hegemonic relationships affecting the world more generally than just the Pacific; and the underlying forces that drive them” (p. 30) (see also Hezel, 1988). I have tried doing this, such as by referring to colonial accounting histories from elsewhere.

A further question regarding choosing *I-Nikunau* is whether, in the global scheme of things, they are so insignificant as not to deserve consideration, and so this study can be dismissed as trivial, with nothing to offer. But three things make *I-Nikunau* attractive as a study identity. First, their society being so small makes them easier to study holistically than more populous societies. Second, their small number and remote, desert atoll makes them as vulnerable as one could find economically and socially (Kidd, 2012). Negative consequences which colonial and postcolonial accountings have had for them and similar societies are rife; these wrongs might be clarified and even righted. Third, it is because they mostly live on atolls, be it Nikunau or others, that they are attracting the world’s attention, being enmeshed in the issues and potentially devastating consequences of climate change; for example, rise in sea-level affecting the land, its flora and fauna, including through compromising fresh water, increase in ocean temperature and acidification threatening marine resources, changes to weather patterns and ocean currents (see Corcoran, 2016; Kambati, 2011; Kuruppu & Liverman, 2011; McIver, Woodward, Davies, Tebikau & Iddings, 2014; Mimura et al., 2007; Oakes, Milan & Campbell, 2016; Spencer, 1997; Storey & Hunter, 2010; Weir, Dovey &

Orcherton, 2017). There is every possibility they will have to abandon their atolls and remove to higher ground far away, and acclimatise to this ground, wherever it may be (Bedford & Bedford, 2010; Nunn, 2013; Rytz, 2018; Smith, 2013; Wyett, 2014).

Regarding the efficacy of secondary sources, some historians argue that primary sources—principally written documentation in accounting's case—are imperative, traditionally privileging them based on some putative objectivity (see Hezel, 1988; Merino, 1998). However, in *I-Nikunau* culture and society writings of any sort have been considered unnecessary, and thus rare. Thus, to privilege primary over secondary sources would be to silence past secondary records of *I-Nikunau* and other *I-Kiribati* voices and materials (e.g., Di Piazza, 2001; Hockings, 1984; Kambati, 1992; Koch, 1965/1986; Latouche, 1983) derived from their authors' participant-observations since the turn of the 20th Century, informed by older primary and secondary sources, compared with reports, records and documents of an official nature (e.g., Gilbert and Ellice Islands Colony, 1932, 1946; Government of Kiribati, 2012; *Land (Copra) Tax Register 1910–1916*). This is notwithstanding that *I-Matang* authored most of these secondary sources, and so, despite perhaps attempting to downplay their backgrounds and perspectives (see Hezel, 1988; Lal, 2007), the probability of them bringing into play the issue of *I-Matang* writing about Pacific peoples but largely using *I-Matang* approaches and being largely concerned with *I-Matang* issues (see Alaima et al., 1979; cf. Teaiwa, 2018).

The last point is borne out by the preponderance of writings about *I-Matang* exploring and discovery, and subsequent activities, as listed in S1.1. Among *I-Matang*, these matters may be generally recognisable and even broadly understood, if not fully appreciated. In contrast, to *I-Nikunau* then, and even now, they are a mishmash of things which *I-Matang* and others (e.g., Chinese, Samoans, other *I-Kiribati* even) have done, and about which they have received little by way of explanation. The latter has often applied even when said *I-Matang* and others visited, or actually resided on, Nikunau (e.g., as beachcombers and castaways, traders, missionaries, officials of the British Empire, aid organisation workers, field researchers). It has certainly applied to the most influential foreigners, few of whom ever visited Nikunau, and may not even have heard of it, having plied their authority, expertise, accountings, etc., from a distance. Although this distance may occasionally have been within Kiribati (e.g., from Butaritari, Beru or Tarawa Atolls or Banaba (or Ocean) Island), mostly it has been outside it (e.g., from Suva, Honiara, London, Malua, The Vatican, Melbourne, Sydney, Canberra, Tokyo, Beijing, Taipei, Seoul, Brussels, Manila, Washington DC, New York), and increasingly so after Kiribati was made politically independent in 1979 and began attracting the attention of more and more aid organisations.

4 Accountings about, among, for, to and by *I-Nikunau*

I allude repeatedly in previous sections to accountings which were developed exogenously in Europe, at least since the 15th century (e.g., see Pacioli, 1494), and on the continents and islands Europeans en masse have settled since, including in the Pacific (i.e., Australia, New Zealand, the Pacific coast of the Americas) (e.g., see Burchell et al. 1980; Carnegie & Parker, 1996; Kaplan, 1984). The accountings so developed are often thought of as technologies to facilitate activities and affairs, not only of commerce but also of government and third sector, non-governmental and non-commercial organisations (cf. Abdul-Rahman & Goddard, 1998; Boyce, 2000; Brown, 2009; Dillard & Vinnari, 2017; Gomes, Carnegie & Rodrigues, 2014; Mellemvik et al., 1988; Miller, 1994; Walker 2008), and so have accompanied the widespread transfer and application of commerce, government and third sector activities to places settled by Europeans or which they imperialised (e.g., see Bakre, 2008; Hopper et al., 2017; Hove, 1986; Neu & Ocampo, 2007; Sharma & Samkin, 2018; Walton, 1986). Space

does not permit a detailed rendition covering all of them over two centuries. However, as these accountings are elaborated at length by Dixon and Gaffikin (2014), albeit in relation to Kiribati rather than only Nikunau, it should be enough to outline four areas which stand out for how, when and where they were plied on Nikunau or in relation to Nikunau and *I-Nikunau*.

Before doing that, however, I shall outline an area of accounting which *I-Nikunau* practised before the four just mentioned appeared on the scene. Although perhaps not even all accounting scholars are familiar with them, similar “indigenous” accountings have been noted by other authors (e.g., see Gallhofer, Gibson, Haslam, McNicholas & Takiari, 2000; Gibson, 2000; Greer & Patel, 2000). The particular *I-Nikunau* version of these accountings relates to genealogy, and extends to usufructuary rights to lands and marine areas, and to intellectual property. Indeed, it has been common to Nikunau and neighbouring atolls since time immemorial, binding the people of these atolls socially and culturally, economically even, and in terms of political systems. The records of this accounting pertaining to genealogy and rights were maintained in each *mwaneaba* district⁸ by *unimane* (\cong wise and respected old men) of the district. Their contents were broadly known and shared, for example, to establish a person’s place in society, to support his or her land rights, to facilitate visits to other *mwaneaba* districts on Nikunau and neighbouring islands, where hospitality and accommodation would be received, and to avoid incest (Grimble, 1989; Maude, 1963). Meanwhile, the intellectual property records were secreted to someone in a family, being sensitive from a social and material culture point of view, rather than economic-commercial one. Although this accounting was entirely oral, with records have passed from generation to generation, its existence is evidenced by a few of these oral records having been committed to writing (e.g., Latouche, 1983; Uering, 1979⁹). The matters to which this accounting relates are still of practical significance to *I-Nikunau* on Nikunau and away from there. Even today, in the Nikunau Land Court, for example, the accounting records figure occasionally, alongside written registers (e.g., *Register of Landowners and Lands 1908*) which have accumulated from various, not very satisfactory official attempts to replace the oral with the written (Baaro, 1987; Pole, 1995).

Regarding accountings of external origin and the four areas in which they stand out, the first of three to appear on Nikunau chronologically pertained to commerce. This accounting dates from the 1870s when capital was deployed to establish several trade stores on the atoll which dealt in copra; this followed on from thirty years of a coconut oil trade featuring itinerant traders, which itself was a follow on from whaling (Maude & Leeson, 1965). Up to the 1930s, the accounting was part of *I-Matang* and Chinese trade store manager-agents giving accounts and remitting cash to discharge liabilities to their suppliers and distribute profits to their principals or capital providers. It continued to be plied as part of this trade passing into its present cooperative society hands, including when the trade was re-established after the Japanese Occupation of the Kiribati Islands ended. These cooperatives resulted from intervention in trading by the Colony Government. Commercial and cooperative accountings are now practiced by *I-Nikunau* in relation to the several stores still on Nikunau, including in how the Republic Government acts as buyer of all copra which *I-Nikunau* produce—this interventionist measure is largely a consequence of a long-lived downward trend in world copra prices (see Razzaque, Osafa-Kwaako & Grynberg, 2007). The accountings are also practiced but in a far more extensive way by *I-Nikunau* and other *I-Kiribati* in relation to the many stores and other local private businesses on Tarawa, which gradually, since the 1950s, (Maude & Doran, 1966), became part of its urban island, monetised economy (see Asian Development Bank, 2002; Kidd, 2012).

The second accounting pertained to religion. It commenced in the 1880s, being not-for-profit accounting plied in the course of Samoan and *I-Matang* missionaries establishing Protestant and Catholic faiths on Nikunau, receiving grants and raising copious funds in various ways, erecting churches, church buildings, dwellings for clerics and schools, and operating these. They too gave accounts to their principals and remitted cash to them, among whose uses were to provide training schools for clerics, and to print and supply bibles, and hymn and prayer books, in *te taetae ni Kiribati*. This accounting also continued in these religious bodies after they were localised and when they established congregations in diasporic communities in New Zealand. It was also adopted by the additional array of other Christian denominations that followed them to Kiribati, and in which *I-Nikunau* participate in Kiribati, mostly on Tarawa.

The third accounting pertained to political administration. It took the form of governmental accounting suited to colonial administration after Britain established the Western Pacific High Commission (WPHC) in 1877 and, further to that, annexed the Kiribati Islands in 1892, administering said islands from Butaritari, Tarawa or Banaba (see Note 5), and thence Suva or Honiara (i.e., the successive locations of WPHC headquarters), and ultimately London. This accounting affected Nikunau from a distance from the mid-1890s but came into its own on the atoll when it was subject to colonial administration by the Southern Gilberts District Officer (Grimble, 1952; Grimble and Clarke, 1929; Macdonald, 1971). The accounting placed the Nikunau Native Government, and later the Nikunau Island Council, at the end of a long chain of budgeting, accounting, control and reporting which covered the physical and temporal distances which separated *I-Matang* and *I-Nikunau* and other native officials. This third accounting evolved to suit changing circumstances, including after World War II as government became more than civilising the natives and otherwise keeping order, and took on social and (macro)economic development responsibilities, which ran to designing and funding projects and bringing them into service (Macdonald, 1982a; Morgan, 1980).

This third accounting changed hands, as *I-Matang* colonial administrators gave way to *I-Kiribati* (including some *I-Nikunau*) politicians and administrators, under internal self-rule (in the 1970s) and independence (from 1979). Moreover, since the Republic was inaugurated, dozens of projects funded by aid organisations and performed by aid consultants have been about changing accounting systems. This includes computerising the systems, and modifying the uses to which accounting has been put, particularly in furtherance of changes to what *I-Matang* and other *non-I-Kiribati* outsiders view as the Kiribati public sector and the structure of the Kiribati economy (e.g., see Vinstar Consulting, 2013). However, as mentioned in S2 and S3, one consequence of these changes is that the accounting they have brought about coincides with their thinking of accounting and has much compatibility with accountings suited to the activities of the foreign aid organisations, which reach down to Tarawa, if not Nikunau. These accountings were developed by each of these organisation to facilitate long chains of project planning and budgeting, accounting, control and reporting to the various headquarters of these organisations, whence published reports emanate about their activities in Kiribati (e.g., see New Zealand Foreign Affairs and Trade, 2019) or about Kiribati itself (e.g., see International Monetary Fund, 2019). As far as Republic Government politicians and officials are concerned, these accountings are usually so strong that when it comes to authorising projects, the order of the day is one of acquiescence than informed consent.

The fourth area of accounting which stands out comprises the many accountings, commercial, not-for-profit and governmental, which *I-Nikunau* are caught up in when away from Nikunau and nowadays from Kiribati (for details of these absences and emigrations, see Bedford & Bedford, 2013; Bedford, Macdonald & Munro, 1980; Couper, 1967; Macdonald, 1982a; Munro & Firth, 1986, 1990; Sabatier, 1939/1977; Shlomowitz & Munro, 1992). Not only

have these accountings been plied by people associated with the organisations which employed *I-Nikunau* or educated them, but also with organisations with which *I-Nikunau* have had broader dealings because of where they have lived temporarily or settled. These accountings affected *I-Nikunau* as early as the 1830s probably, when they were first drawn into *circular labour migration*. They continued affecting them as their participation increased steadily thereafter, including as labourers for the British Phosphate Commission on Banaba and Nauru. These accountings took on further significance when, as early as 1930 perhaps but certainly by 1960, education (e.g., as students at King George V and Elaine Bernacchi School (KGVEBS)), and employment (e.g., with the Colony, then Republic, Governments) began taking them away from Nikunau permanently. Today, they affect those working worldwide as seafarers on merchant ships and fishing boats, and performing seasonal agricultural and viticultural work on Recognised Seasonal Employer schemes in New Zealand (Ministry of Business Innovation and Employment, 2015) and, to a lesser extent, Australia; they also affect those in diaspora outside Kiribati, such as those settled in New Zealand under the Pacific Access Category of immigrants.

5 Circumstances of *I-Nikunau*

Here, I itemise *I-Nikunau*'s circumstances and changes thereto, providing details to bring out some associations with the accountings outlined in S4. Of significance is that, whether on Nikunau or in diaspora, but the more so as *I-Nikunau* are located further away from traditional life, *I-Nikunau*'s various circumstances are forever influenced by the last four accountings outlined in S4, by alien economic, social and cultural values contained in, and incited and coerced, by these accountings, and by organisational structures, processes, and internal and external relations which give meanings to the accountings in question.

Regarding their location, among information about *I-Nikunau*'s past and present circumstances conveyed in previous sections are mentions of the places of abode of their original and diasporic communities. Confirmation of these places are shown in Figure 2. They range in nature from Nikunau itself and similarly thinly-populated, traditional atolls or other small islands, through *urbanised Pacific island* (see Jones, 2016), to modern metropolitan. These may be described as their *geographical circumstances*, encompassing matters of where they have normally lived at different times, and about conditions in these places (cf. Agyemang & Lehman, 2013; Hall, 2012; Mackinder, 1909).

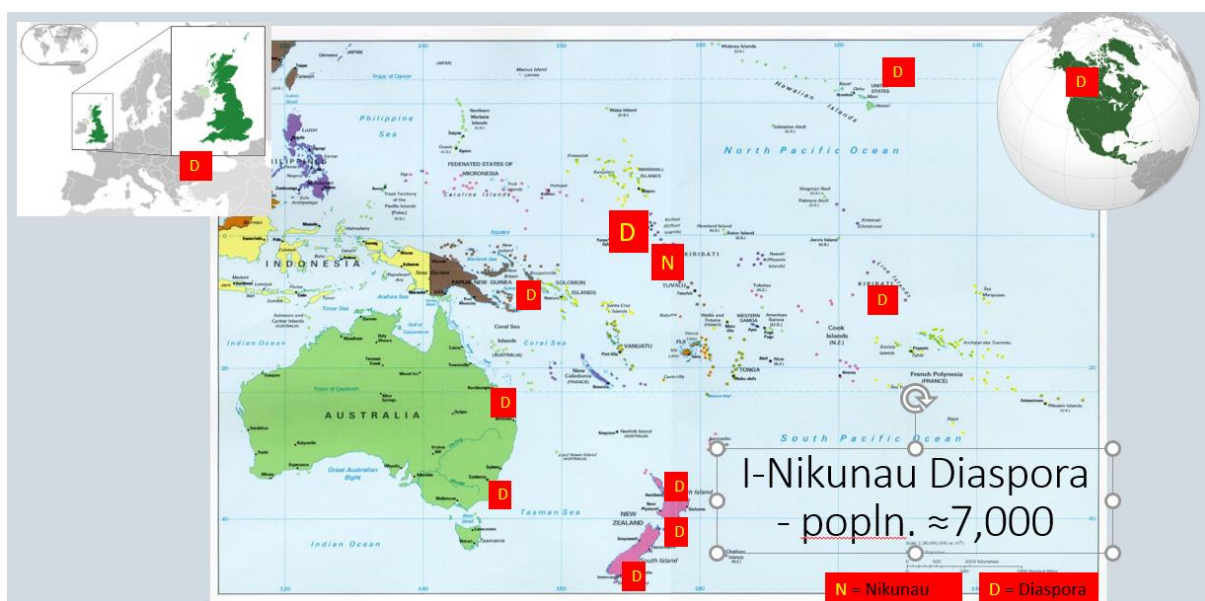


Figure 2. Nikunau and the *I-Nikunau* Diaspora¹⁰

A further set of circumstances encompasses such matters as the size and composition of the population of *I-Nikunau*, and their forms of settlement and migratory patterns. These may be described as their *demographical circumstances* (cf. Locke, Adger & Kelly, 2000). The dwellings *I-Nikunau* now occupy vary from traditional, to makeshift, to modern, and their household and settlement circumstances vary accordingly, except all retain aspects which coincide with circumstances on Nikunau itself, present and past, hence the description diaspora being fitting.

Diaspora also represents a stark contrast to *I-Nikunau's* geographical, demographical and other circumstances up to the 1820s. Virtually all of them were living on Nikunau, in scattered village settlements, called *kainga*. These were kinship-oriented, and *mwenga* (\cong households, as well as dwellings) which comprised them were largely self-sufficient in terms of modes of production. However, they had strong social, political and cultural ties not only with neighbouring settlements forming the *mwaneaba* districts¹¹ mentioned in S4 but also across the broader atoll-wide society and societies of neighbouring atolls.

Associations abound between these and intermediate changes to geographical and demographical circumstances and accountings. Thus, regarding migratory patterns and the *I-Nikunau* Diaspora, between the 1930s and 1950s, significant numbers of households were resettled in the Phoenix and again Solomon Islands through Colony Government projects designed to address *overpopulation* and funded from Britain's Colonial Welfare and Development Fund. Containing administrative costs falling on the Colony Government were among reasons for the Phoenix Islands settlements being abandoned and the settlers being resettled in Solomon Islands (see Donner, 2015; Maude, 1952). But the various immediate and knock-on consequences for *I-Nikunau* (see Cochrane, 1969, 1970; Fraenkel, 2003; Larmour, 1984) seem not to have mattered.

Back on Nikunau, these resettlement projects broke the following pattern. Between the 1830s and 1960s, an increasing proportion of *I-Nikunau* would be away temporarily at any one time, mainly through participation in the aforementioned circular labour migration, through which cheap, submissive labour was supplied to employers with an eye on costs and profits, and from the 1930s for secondary and tertiary education. Nevertheless, virtually all remained part of Nikunau's political economy, as well as having social and cultural rights and obligations. *I-Nikunau* who participated in the resettlement projects gave up their land rights on Nikunau, and mostly never returned. They did, however, maintain other links to Nikunau, some of which continue through their descendants, and so the projects may be interpreted as the first of three seeds of diaspora being sown.

Regarding the second seed of diaspora, the Colonial Welfare and Development Fund was also used to fund projects of a different nature following the Battle of Tarawa and the Colony Government returning from exile. The projects were embarked on in the names of reconstruction and social and economic development, before long meaning that in practice school places, paid employment and modern facilities were provided for *I-Nikunau* who resided on Tarawa, rather than on Nikunau; that is to say, the modern education, medical, transport and other infrastructure, and similar technology constructed through these projects was mainly centralised around the Colony Government's headquarters on Tarawa. The third seed of diaspora was associated with personnel involved in these projects and the facilities they provided. Colonial personnel, aid project staff and volunteers married *I-Nikunau* and other *I-Kiribati*, the couples often resettling in Britain, or in New Zealand, Australia, North America and elsewhere.

The diasporic community now on Tarawa, numbering about 2,600, through immigration and subsequent procreation, owes much to the centralisation policy of colonial origin alluded to

above. Notwithstanding various criticisms (e.g., see Green, Bukhari & Lawrence, 1979; Pitchford, 1981), the tenets of the policy have persisted ever since, enthusiastically supported by the aid industry. The initial reasons for the policy, in contrast to its alternative of decentralisation on Nikunau and similarly populated atolls, calls for which have been largely unheeded, revolved around economy and efficiency typical of the time (cf. Hopwod, 1984), and administrative convenience and political control (Macdonald, 1982a), not to mention complying with the British Government's decolonisation policies of colonies remaining intact geographically and any probabilities of them being financial burdens falling on the British exchequer being reduced (see Morgan, 1980). Accountings by the colonial authorities figured significantly in the choices made, and the same can be said of accountings by aid organisations and the Republic Government since.

More is said below about the coming about of the diasporic community on Tarawa. Meanwhile, back on Nikunau, the ensuing permanent absences through emigration to Tarawa and further afield have not affected its actual population, which remains about the same now as in 1820, that is nearly 2,000. But the approximately 2,600 *I-Nikunau* on Tarawa contrasts with perhaps a hundred or two living there barely three generations ago, in addition to which there are now over 2,000 *I-Nikunau* elsewhere.¹²

These diasporic communities mean that the economies in which *I-Nikunau* participate today vary among island subsistence, but with copra as a cash crop and some remittances, through urban monetised, to modern metropolitan market, with all connected “globally”, even the economy on Nikunau. These economic systems¹³ mean *I-Nikunau* differ considerably in their *economic circumstances*, in terms of not only incomes, consumption and wealth but also the nature of economic entities around them (e.g., individuals, households, *utu*, cooperatives, local-private and foreign-private businesses, religious organisations, socio-environmental and cultural organisations, governmental bodies and aid organisations) and the economic behaviours these entities exhibit (cf. Blomberg, Hess & Orphanides, 2004; Granovetter, 2018; Johnson, 2013), many of them derived from the varieties of accountings they use (see S4), these varieties have derived from their economic and other motives.

This is a far cry from the traditional subsistence economy existing on Nikunau up to the 1820s, in which the aforementioned household self-sufficiency and self-reliance were culturally prominent, albeit with much cooperation among households comprising settlements and *mwaneaba* districts, not to mention cooperation based on kinship ties through marriage, etc. across all the districts on Nikunau, and even with neighbouring atolls, as supported by the genealogical and related accounting outlined in S4. *I-Nikunau* were initially connected economically with the industrial world through commercial whaling for oil and other raw commodities being conducted near their atoll in the 1820s. This connection was then extended in two ways alluded to in S4.

First, trade commenced in coconut oil and then copra, bringing the aforementioned *I-Matang* and Chinese resident agents to the atoll, the capital of their principals and commercial accounting (see S4). This trade represented the extremis of a maritime trading network, which this accounting was partly responsible for holding together. Some of these traders married locally and procreated, thus disturbing *I-Nikunau's biological circumstances*.¹⁴ Not only are some of their descendants prominent in government, commerce, etc., but also copra production and the trade stores continue, except they are now are in cooperative and other local community hands. Then as now, the stores mean *I-Nikunau* having regular access to hand tools and equipment, basic victuals (e.g., flour, rice, sugar, tea, salt, corned beef, other tinned, bottled and dried provisions), tobacco, cloth, utensils and other domestic articles, thus having changed their *nutritional and corporeal circumstances*.¹⁵

Second, the circular labour migration in which *I-Nikunau* participated, then and now, took them to all parts of the Pacific and beyond, except between 1908 and 1980, the Colony Government, needing a cheap and sustained source of labour, restricted their movements to the phosphate islands of Banaba and Nauru (see Gilbert and Ellice Islands Protectorate (Consolidation) Regulation 1908). *I-Nikunau*'s resulting earnings were remitted home or were brought back in kind, to make up for what was not available for purchase on Nikunau. Although circular labour migration is not as important as it once was for Nikunau, especially when compared with permanent migration, it is important among *I-Nikunau* usually resident on Tarawa, who work regularly as seafarers and seasonal workers (see S 4).

The diasporic communities on Tarawa and in New Zealand also owe much of their existence to economic attractiveness for *I-Nikunau* and aspirations of a better life for their children. The diasporic community on Tarawa, having had its roots in secondary education and in Colony Government administration, services and the like in the 1950s and 1960s, has continued expanding ever since. This expansion has been on the back of the monetised economic activity which ensued from governmental and aid organisation activities (see above), familial hospitality to younger kinfolk intent on swapping a traditional life on Nikunau for a more modern one on Tarawa, and familial obligations to elderly parents who otherwise would remain on Nikunau and expect their offspring to re-join them there to fend and care for them. In New Zealand's case, for the past 20 years aspiring permanent migrants, once having found long-term employment, have been able to obtain the requisite visas. The jobs taken, mainly in urban services (e.g., residential caregiving for the elderly, infirm, etc., commercial cleaning, construction labouring, food processing, supermarket shelf stacking, domestic work), land-based activities (dairying and horticultural labouring) and seafaring, are, initially at least, those for which pay is usually low and local labour in short supply.

As for *I-Nikunau*'s other circumstances, these too vary with whether they reside on traditional atoll or other small islands, urbanised islands or in modern metropolises. But they are influenced by the corresponding circumstances on Nikunau and how these also altered. Picking up from the outline of demographical circumstances above, settlements in close proximity formed independent polities, that is the aforementioned *mwaneaba* districts. The form of district governance was based on the principle of gerontocracy, with *unimane* of each *kainga* meeting in *te mwaneaba*, with all members of their *boti* (see S3) there in support (Maude, 1963). This political system, with its structure or processes of political governance, as well as politics, power and related matters which were also present among *I-Nikunau* may be described as their traditional *political circumstances* (cf. Doronila, 1985; Jones, 2010), supported, like the traditional economy, by the genealogical and related accounting outlined in S4.

Following on from these first two ways, further connections soon followed through other foreigners coming to Nikunau and neighbouring islands, but the ideas and technologies they plied, imposed and sometimes shared were more political and socio-cultural than only economic. The changes to *I-Nikunau*'s circumstances associated with these interactions were many and varied, starting with missionaries and Christian churches I mentioned in S4 in relating forms of accounting brought to Nikunau. Most obviously, these were relevant to the *I-Nikunau*'s *spiritual (or religious) circumstances*, by which I mean *I-Nikunau*'s religiosity, religious beliefs, religious conversion, religious differences, etc. (cf. Neitz & Spickard, 1990). Not only that but also they played a part in changing their *educational circumstances* (i.e., areas of knowledge in which *I-Nikunau* are educated, and who educates whom and how (cf. Burnett, 2002; Grimble, 1921; Liang & Chen, 2007)) and their political circumstances.

Particularly significant initially were London Missionary Society (LMS) pastors of Samoan origin. In the 1880s and 1890s, using their familiarity of the *mwaneaba* system because of its resemblance to the *fale tele* (\cong big house) system in Samoa, they established the Protestant form of Christianity, relying on funds they were able to raise on the atoll and on voluntary labour which they secured from their converts. Incidental to organising the mission, they reorganised settlements from *kainga* to *kawa* (\cong a clustered settlement/village) in order to separate their converts from traditional believers and then to effect order and control—later, and for similar reasons, the Colony Government provided for this reorganisation of settlements in formal regulations (e.g., see Regulations for the Good Order, 1933) and its district officers imposed it on all residents. The mission pastors displaced traditional education (see Grimble, 1921) with mission education, introduced writing and written documents in *taetae ni Kiribati*, notably the bible (Bingham, 1907). They also brought the atoll's previous six autonomous polities under one overarching politico-religious body for the whole atoll, *Te Kabowi n Abamakoro* (= The Council of the Island). Although the British colonial authorities officially designated this body as the Nikunau Native Government from about 1897, its de facto relationship with the LMS did not change—the Colony Government's lack of physical presence in the southern Kiribati Islands was because of inadequate funds and pre-occupations first with the trading centres of Butaritari and Tarawa, then with phosphate mining on Banaba. Indeed, when the LMS established a headquarters on Beru in 1900, funded from revenues raised on Nikunau and neighbouring atolls, *Te Kabowi* quickly came under the somewhat dictatorial control of the *I-Matang* chief missionary, and remained so until 1918. This control eventually ended after mounting adverse criticisms (see Grimble, 1952, 1989; Sabatier, 1939/1977), after which there were two occurrences of note.

First, in terms of religion, the *Les Missionnaires du Sacré-Cœur* (or Sacred Heart) *de Jésus*, representing the RC Church, was able to function on the atoll. Gradually, they gained converts, and built churches and established schools, culminating in the present situation of over 95% of *I-Nikunau* on Nikunau, and only a few percentage points less elsewhere, being equally divided between the Protestant-oriented Kiribati Uniting Church and the Catholic Church in Kiribati. The rest, more so in diasporic communities, are aligned with other Churches and the Bahá'í Faith. A minority of all these faiths maintain, in addition, loose and, often, secret, associations with traditional, pre-Christian beliefs and practices, mostly related to acknowledgement of their ancestors.

Second, politically and socially, Colony Government administration of Nikunau, and oversight of the Nikunau Native Government, in a form of colonial administration sometimes referred to as indirect rule (see Davie, 2000, Newbury, 2004), was vested in the aforementioned Southern Gilberts District Officer (see S4) stationed on Beru—the first of these was Arthur Grimble. Although this resulted in the Nikunau Native Government separating formally from the Protestant church and becoming increasingly secular (Grimble, 1952, 1957, Macdonald, 1982a), it merely altered the form of *I-Nikunau's* subjection to outsiders. Furthermore, the regulations the Nikunau Native Government administered (e.g., see Regulations for the Good Order, 1933) became no less stringent, arguably promoting a colonial paradigm of civilising the natives (Macdonald, 1982a), as epitomised in this extract from a communique put out by the so called Great Powers:

to watch over the preservation of the native tribes, and to care for the improvement of the conditions of their moral and material well-being, and to help in suppressing slavery, and especially the slave trade. They shall, without distinction of creed or nation, protect and favour all religious, scientific or charitable institutions and undertakings created and organized for the above ends, or which aim at instructing the

natives and bringing home to them the blessings of civilization. (General Act of 1885, Article VI)

I-Nikunau and inhabitants of neighbouring atolls continued funding this administration, through taxes and other contributions, including involuntary labour—these were in addition to revenues they continued to provide to the churches. As indicated in S4, accounting figured prominently in this raising of revenue and the expenditure it met, and in control by the Colony Government generally, including in the role it played in recruiting, transporting and repatriating *I-Nikunau* as labourers, *unimane* and accompanying family for the phosphate mining on Banaba and Nauru (Macdonald, 1982a; Williams & Macdonald, 1985).

Fast forward to 1967, when the name of the Nikunau Native Government was changed to the Nikunau Island Council, amid other reforms to colony administration and local government. These reforms saw its district officer overseer being based once again on Beru, rather than on Tarawa, where he had been since the Colony Government was restored after the war, and they affected its accounting and finance, supposedly giving it better access to development funding and increasing its autonomy (Macdonald, 1972, 1982a). By then, the civilising paradigm had given way to a paradigm of economic and social development, but largely enacted on the basis of the aforementioned policy of centralisation, and based on the notion of modernisation and technology transfer, with little heed of *I-Nikunau* or *I-Kiribati* indigenous knowledge and skills, which have been largely lost (Ministry of Environment, Lands and Agriculture Development, 2009; Thomas, 2002), despite their suitability to self-sufficient, atoll modes of production (cf. Sillitoe, 1998; Sillitoe & Marzano, 2009). The reforms were supposedly designed to counter charges levelled by such as Mooring et al. (1968) of Outer Islands being neglected, and so to stem what turned out to be the beginnings of *backwash*—negative effects which growth and development at the centre can have on circumstances and conditions at the periphery (see Brookfield, 1972; Couper, 1967; De Haas, 2010; Myrdal, 1957; Weir et al., 2017). Subsequently, from 1979, when British rule of Nikunau and the rest of Kiribati ended, the Nikunau Island Council became part of the Kiribati local government system. That makes it now constitutionally subservient to the Government of the Republic of Kiribati, and from which it receives (and has to account about) grants without which it would be insolvent, the Nikunau monetised economy being so small.

The local government arrangements just alluded to apply across the Republic, and so on Tarawa, the Line Islands and other islands in Kiribati, as well as Nikunau. These arrangements mean all *I-Nikunau* in Kiribati are under the rule and administration of a broad mix of *I-Kiribati*, who may include *I-Nikunau* but, except on Nikunau, are mostly otherwise. Under central government arrangements, similar applies to the people governing, administering and otherwise employed by the Republic Government and its many ministries, departments, agencies, enterprises, etc. The central and local government arrangements are stipulated in the Constitution of Kiribati 1979, which provides for a Westminster model of democracy (e.g., equality under the law, separation of powers, one person, one vote, legislature scrutiny of executive taxation, expenditure and borrowing). In addition, these institutions of the Republic are all encompassed within an elaborate system of accounting, as inherited from the Colony Government and renewed, repaired and replaced by a stream of aid-funded projects to strengthen financial management, improve public management or restructure the economy (Dixon, 2004). This represents quite a contrast to when there were six autonomous *mwaneaba* councils, all comprising only *I-Nikunau*, governing *I-Nikunau* on a their autonomous atoll, and accounting was traditional, as outlined in S4.

The end of British rule coincided with cessation of mining of Banaba. After some economic difficulties arising from the loss of what meagre revenue this mining had provided for public administration and for social and economic development, the Republic Government derived a new source of commodity-based revenue, namely, licence fees from foreign fishing fleets exploiting the tuna fishery within Kiribati's vast Extended Economic Zone (EEZ) (Williams & Reid, 2018). This is also when Kiribati came to the attention of the burgeoning aid industry, and the supranational and other organisations referred to earlier and associated therewith. This attention has resulted in countless aid projects over nearly 40 years, but most of the benefits, and the detriments, of these have been felt on Tarawa, rather than Nikunau and the other 14 so called Outer Islands making up the Kiribati Archipelago, not to mention the Line Islands or the now virtually uninhabited Phoenix Islands. Their economies, and much else, might be described as suffering from the backwash referred to above.

Arguably the most startling thing to arise for *I-Nikunau* because of aid continuing to be centralised on Tarawa is the growth in that atoll's population, from less than 4,000 in the 1930s to nearly 60,000 now (see Figure 3). Associated reasons for this growth are alluded to above: the same things that caused or possibilitated *I-Nikunau*'s immigration to Tarawa applied to the other Outer Islands. This growth continues, notwithstanding the overcrowded, increasingly squalid, unhealthy, economically frustrating and environmentally degraded conditions in which many inhabitants are living, including the *I-Nikunau* diasporic community (Jones, 2012; Kidd, 2012; Kuruppu & Liverman, 2011; Mackenzie, 2008; Mangubhai et al., 2019; McIver et al., 2014; Storey & Hunter, 2010; Thomas, 2002; Weir et al., 2017). Indeed, that community's *environmental circumstances*¹⁶ seem far more "worrisome" (Asian Development Bank, 2006, p. 1) than corresponding conditions on Nikunau or those of any of the other diasporic communities. While these immediate conditions have not encouraged many *I-Nikunau* to return to Nikunau, they have incited them to consider emigrating elsewhere, notably to New Zealand. Climate change, and its potentially devastating consequences for atolls (see S3), is further matter looming ever larger in these considerations.

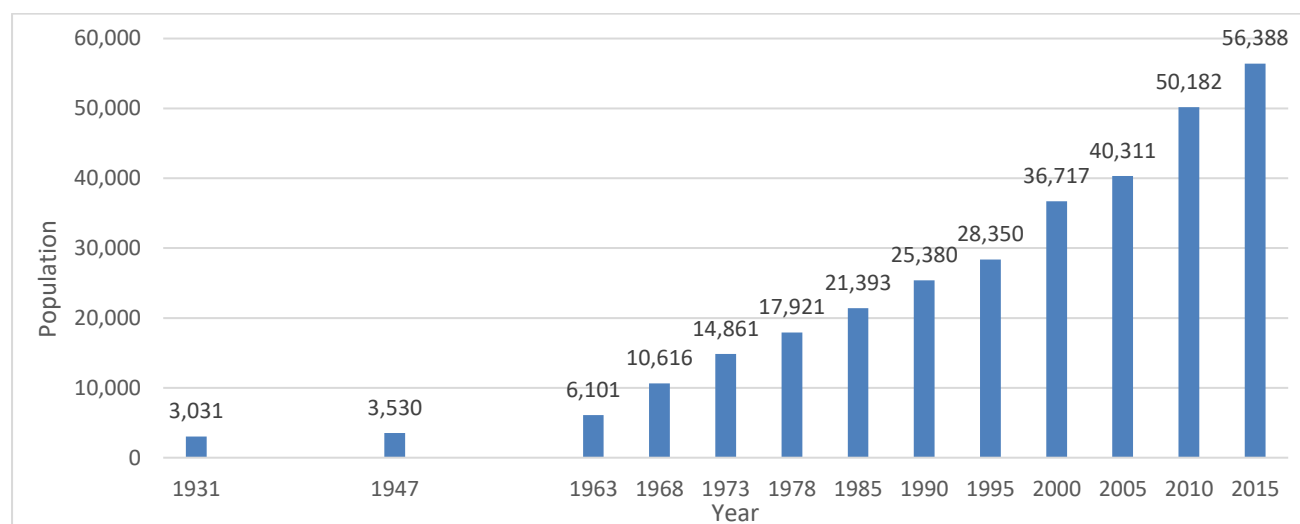


Figure 3. Population of South Tarawa 1947 to 2010 (Sources: National Statistics Office, 2016; Office of Te Beretitenti and T'Makei Services, 2012b; Pusinelli, 1947)

Regarding *I-Nikunau* diasporic communities outside Kiribati, in terms of the populations of the countries they are located in, they are very much small minorities, even when counted alongside other *I-Kiribati*. For example, the 150 or so *I-Nikunau* in New Zealand are part of half a dozen *I-Kiribati* diasporic communities totalling between 2,000 and 3,000 (estimated

from Statistics New Zealand, 2014), compared to New Zealand's total population of nearly 5 million, and so they come under the broader label of *Pacific Islanders*, who still number less than 350,000. Among other things, therefore and understandably, they are formally under the political rule and public administration of *non-I-Kiribati*, often struggling for any sort of recognition, as reflected in the refrain, "Kiribati? Where's that?"

Within the communities themselves, however, many vestiges of *mwaneaba* governance apply to how they are organised and governed. This extends to diasporic communities on Tarawa and the Line Islands, and indeed, at village level on Nikunau itself. It also extends to the way congregations of expatriate branches of the Kiribati Uniting Church and the Catholic Church in Kiribati are organised in New Zealand's diasporic communities. A relevant aspect of this organising and governing is the adoption of not-for-profit accounting, along with fund raising, organising events and carrying out projects, and applying to donors for grants towards their cost (e.g., in New Zealand cases, from local and central government agency funds). These observations coincide with the notion of *organisational circumstances*, encompassing such matters as the nature, purpose, performance, structure and process of organisations in which *I-Nikunau* participate or which affect them (cf. Arnold, 1991; Bandury & Nahapiet, 1979; McGoun et al., 2007; Young, Peng, Ahlstrom, Bruton & Jiang, 2008).

Other relevant aspects of diasporic communities are the socio-cultural norms referred to in S3 of strong, fictive kinship ties, alongside actual kinship ties supported by the still keen genealogical knowledge many possess (akin to the genealogical accounting outlined in S4), being vital to facilitating continuing emigration and resettlement to metropolitan countries; this emigration is from Tarawa a lot more than directly from Nikunau. In New Zealand, these ties may be contributing to adult members of these communities not integrating very quickly with host communities, and indeed exhibiting what Berry (1997, 2005) labels "separation", with adverse consequences in terms of better-paid employment, housing, nutrition and health, (e.g., see Fedor, 2012; Gillard & Dyson, 2012; Roman, 2013; Taberannang, 2011; Thompson/Teariki, 2016, 2017). These observations coincide with the notion of *social circumstances*, comprising relations and interactions among *I-Nikunau* and between them and peoples of different languages, cultures, race, etc. They include participation, engagement and involvement, and acceptance and tension in these relations, etc., and so embrace such phenomena as social roles and affiliations, individuality and communality, kinship and social structure (including descent, inheritance and marriage), domestic arrangements, social activities, work, leisure, lifestyle, aging, and social resources, including the interrelationship between social systems and the built environment (cf. Hassall, 2019; Hockings, 1984; Levasseur, Richard, Gauvin & Raymond, 2010; Mautz, 1963; Moglia, Perez & Burn, 2008; Pedraza, 1991; Walker, 2003). A further aspect of social circumstances is the contrast between households in traditional, urban island or metropolitan settings when it comes to the incidental, fair importance or great importance of money, and the consequent needs for paid employment or other cash incomes, household administration, budgeting and banking, and keeping household accounts.

Some observations relating to social circumstances overlap with two other categories of circumstances, these being more embracing than most, if not all, of the other categories clarified so far. First, *cultural circumstances* relate to *I-Nikunau's* construction of learnt relations with each other and with other peoples, with things material and abstract, and with their surroundings generally. They embrace relatively loosely structured systems of shared habits, customs, social practices and general conduct so formed, and the symbolism attaching thereto. More generally, culture resides in the human mind; it has been, and continues to be, associated with social development, including separating the cultured from the others. How *I-Nikunau* respond to economic, political, social and other signals, compared or in contrast to

other peoples, depends a great deal on their culture (cf. Carnegie & Napier, 2002; Harrison, 2000; Hockings, 1984; Porter, 1997; Thaman, 2003; Walker, 2003).

Second, *societal circumstances* derive from to the extents to which *I-Nikunau* constitute a separate society(ies) and to which they are part of other societies. They encompass the nature and composition of the different societies *I-Nikunau* are part of, for example, in terms of customs, laws and institutions, shared or separated (cf. Modell, 2014; Nunn, 2013; Wejnert, 2002). In these contexts, society refers to how and why persons exist together in a state of social order of individuals, *utu*, communities, polities, etc. This existing together may be said to be based on mutual relations, or associations. Thus, societal circumstances encompass ways in which sociuses are linked or tied, economically, politically, culturally and environmentally (Murphy, O'Connell & Ó hÓgartaigh, 2013; "Society", 2017; van der Maesen, 2013).

In keeping with what I related at the beginning of this section about the influence of the last four accountings outlined in S4, and such things as the values embodied in them and the structures, processes and relations they are given meaning by, cultural and societal circumstances are no exception. This is particularly the further *I-Nikunau* are located away from traditional life in their own atoll space, namely on Nikunau, and are living among peoples of other cultures and societies, with the accountings in question advantaging the people and society whence the accountings originate. However, these accountings brought about cultural and societal changes as soon as people wielding them brought them to Nikunau, whether in support of trade with *I-Nikunau*, to convert *I-Nikunau*, or to civilise them or develop them. I return to this argument in S7, using distributional circumstances and consequences to exemplify it. Before that, however, I turn to how types of circumstances and types consequences are related, and to synthesising all that apply to *I-Nikunau*.

6 Consequences of Accountings for Circumstances of *I-Nikunau*

In this section, I synthesise the materials analysed and presented in the previous sections with the ends of advancing a wholistic configuration of the consequences which accountings have had for *I-Nikunau*, and of sharing with other researchers some thoughts about the form and method of construction of this configuration in order that they can apply it to exposit consequences caused or possibilitated by accountings in other spheres.

Reiterating, I conceive a consequence for *I-Nikunau* of the application of an accounting comprises their circumstances being affected in particular ways, at least partially, by that application, compared with what would have happened if the accounting had not been applied at all, or applied in an alternative way, or an alternative accounting had been applied instead. Mostly, the effects are changes of circumstances caused or possibilitated by the application in question, but they also include instances of circumstances remaining the same because of the application, whereas without the application their circumstances would have changed. In S5, in among analysing *I-Nikunau*'s circumstances now and in the past, I classified these circumstances with such names as geographical, demographical, etc., and thus defined 14 such categories of circumstances.

I now use these same names to distinguish among consequences that accountings have had for *I-Nikunau*, and so classify them. Thus, for example, I refer to the consequences which accountings have had for *I-Nikunau*'s geographical circumstances as *geographical consequences*. I present in Figure 4 the promised wholistic configuration of the consequences which accountings have had for *I-Nikunau*. This doubling up of the category names is reflected in its title, *Configuration of I-Nikunau's Circumstances and Consequences*.

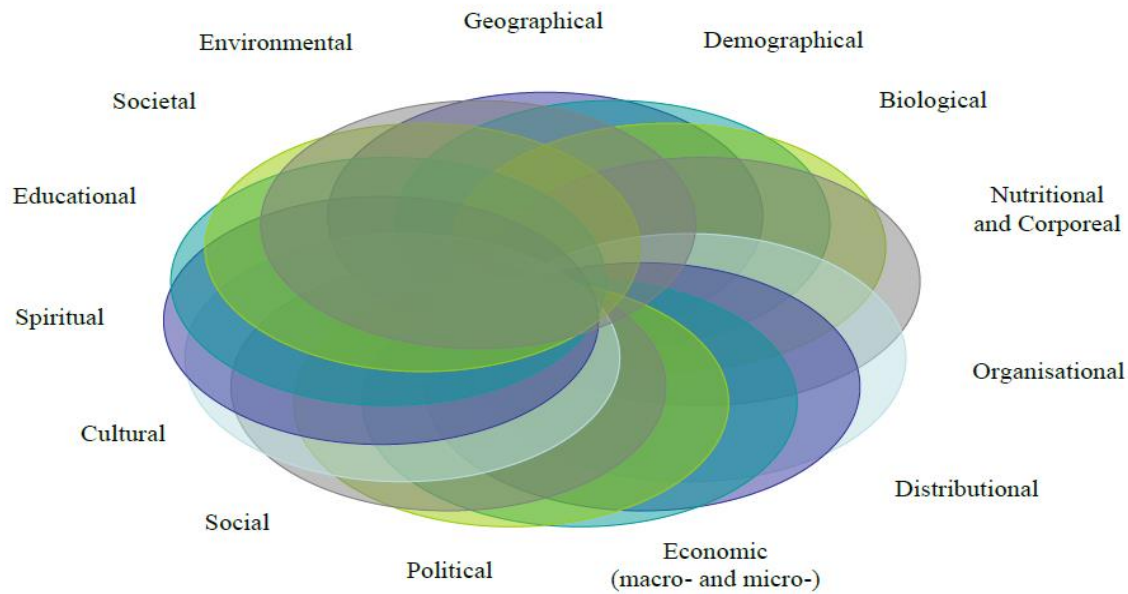


Figure 4. Configuration of *I-Nikunau* 's Circumstances and Consequences

Regarding thoughts about the form and method of construction of this configuration, here are three. First, the use of a Venn diagram (Venn, 1880) emphasises how the types of circumstances *cum* consequences not only, for the identity, are barely separable, practically or perceptibly but also overlap analytically, with implications for how analysis should be performed, that is iteratively (see S3), reciprocally and circularly. Second, given that the devil of consequences is often in the detail (see S1.2), synthesising is important to enable the categories of circumstances (akin to the *forest*) to be visible, rather than just an excessive collection of incidents and affairs (akin to the *trees*). Third, the adjectival labels used in Figure 4 reflect a manner of seeing, and referring to, consequences based on disciplines, classes of knowledge or branches of learning. This differs from using adjectives (e.g., beneficial, genocidal) which distinguish bad from good, unfavourable from favourable, etc., and so marks out my approach from much of the previous research discussed in S1 and S2, particularly of the critical theory variety. However, not using “negative” and “positive” discriminators or similar does not mean such discriminators are excluded, quite the opposite in fact. That is to say, what I put forward seems to hold great possibilities for encouraging a deeper analysis of consequences, in turn affording detailed separation of the positive from the negative, and subsequent action. Concomitantly, it discourages making the mistake of eliminating something favourable when trying to get rid of something unfavourable, or rejecting the good along with the bad.

Regarding the 14 categories of circumstances, and so consequences, I have chosen to use, I acknowledge these being my choices based on my interpretations of the empirical materials. I further acknowledge that the possibilities of categories and descriptors in my framework are open-ended; for example, I have noticed possibilities of, considered and then decided to leave out legal and medical consequences as separate categories from the categories, in the first instance, of political and organisational consequences, and, in the second instance, nutritional, corporeal and social consequences. Thus, other categories could be equally valid, instead of ones I use or in addition to them. In any case, consistent with my subjective stance

and constructivist approach, I appreciate that no right or final answer exists, only more insights and possibilities of greater understanding.

7 Distributional Consequences

This paper has set out to provide a widely applicable means to facilitate discovery and dissemination of knowledge about the consequences of accountings (see S1.1). Having put forward in S6 a possible means, namely the Configuration of *I-Nikunau*'s Circumstances and Consequences (see Figure 4), the purpose of this section is elaborate one category into which consequences of accountings may be classified, namely, Distributional. This elaboration is done to exemplify how any of the 14 categories may be analysed and connections made with the configuration as a whole. The Distributional category was chosen for its critical possibilities, as outlined in S1. Not only that but also interlinkages between it and other categories are abundant.

To reiterate the definition in S1, distributional consequences for, in this case, *I-Nikunau*, are alterations to *I-Nikunau*'s circumstances which applications of accountings have caused, or possibilitated. I found it useful to distinguish two kinds, the first pertaining to their geographical distribution as a population, and the second, the distributions among *I-Nikunau* of various things, material and abstract, and the same between them and other peoples. The kind pertaining to geography accords with their present-day distribution as a diaspora, in contrast to having been largely confined to Nikunau before the whalers and traders came on the scene. The kind pertaining to things ranges across, and is intertwined with, circumstances and occurrences which are economic, social, political, environmental, etc. (cf. Klammer, 2002). To amplify, economically, the distributions are reflected, absolutely and comparatively, in *I-Nikunau*'s material wealth, including personal belongings, *mwenga*, rights to *aba* (\cong areas and sections of land), marine areas and similar, their subsistence produce and incomes, and their consumption and savings (Corcoran, 2016; Roman, 2014). Socially, the distributions are reflected in, among other things, their relative status in communities, at work and similar, their welfare and wellbeing, and their social capital generally (cf. Hassall, 2019). Politically, they are reflected in their relative power, influence, rights, obligations, structure, agency and such like (cf. Wheatcraft & Ellefson, 1983). Environmentally, they are reflected in, for example, their relative circumstances of demography and their relative prospects or risks in the face of expected trends associated with, say, climate change, etc. (cf. Thomas & Twyman, 2005).

As to the interconnection between these two kinds, as alluded to in S1, many of the things which are among *I-Nikunau*, and these things are distributed have come about or been disturbed by *I-Nikunau* having come to share with other peoples the same geographical space, and to deal with these other peoples economically, socially, politically and culturally; the same applies to all 14 categories. This carries on the argument outlined at the end of S5 that *I-Nikunau*'s circumstances are now forever influenced by the last four accountings outlined in S4, the economic, social and cultural values which underpin said accountings, and the organisational structures, processes, and internal and external relations from which these accountings derive meanings.

I-Nikunau's geographical distribution, including how diaspora came about, are dealt with in S5. Building on that, in the rest of this section I focus on the distribution of things, including in diaspora, and examine three contexts in which these distributions occur, namely:

- distributions among *I-Nikunau* forming a community in the same social and geographical space (e.g., on Nikunau or in a single diasporic community);

- distributions between diasporic communities of *I-Nikunau* in different geographical spaces (e.g., in metropolitan New Zealand compared with urban atoll Tarawa and compared with traditional Nikunau); and
- distributions between *I-Nikunau* and other peoples with whom their diasporic communities occupy the same space, with particular emphasis on urban atoll Tarawa and metropolitan New Zealand.

Except I deal first with the distributions indicated by the third bullet point because they have been the most profound in terms of the consequences accountings have had for *I-Nikunau*.

7.1 Distributions between *I-Nikunau* and Others

I-Nikunau are commonly generous among each other with whatever they are able to give economically, socially and culturally, expecting this of each other. This generosity and cooperation occurs within the context of respect for form, tradition and kinship relationships, and an expectation that some effort is being expended in acquiring knowledge of these, and so is encouraged from generation to generation. Where and when *I-Nikunau* have shared space with *I-Matang* and similarly minded, other *non-I-Kiribati* peoples, *I-Nikunau* seem to hope for similar generosity, reciprocation and humility to that which they practice among themselves, but have come to expect much less, most of the time. These latter expectations have arisen on Nikunau or in the Kiribati Islands generally from their first-hand treatment by and dealings with successive *I-Matang* (and other *non-I-Kiribati*) colonialist types, be they traders, miners, political rulers, aid organisation officials or even Christian missionaries. They have arisen while temporarily or permanently abroad, from treatment by and dealings with successive employers and others. Stories told among *I-Nikunau* and passed down from their forebears have added to these expectations.

Attitudes which these other peoples have shown towards *I-Nikunau*, be it in matters of commerce, government, religion or social relations, are at the root of these expectations. These attitudes convey senses of privilege, social pre-eminence and hubris, which in turn give rise to a seemingly innate right and justification among these peoples of being able to colonise or imperialise *I-Nikunau*, and to impose their knowledge, skills, technology, material goods and rhetoric (cf. Said, 1994; Weir et al., 2017), including to impose the accountings enumerated in S4. Unwittingly, *I-Nikunau* have rarely counteracted these attitudes of privilege, etc. Indeed, their generosity and hospitality conveyed an excess of respect for these outsiders, and even implied undue deference (see Bevington, 1990). This excess of respect carried across to the awe *I-Nikunau* has often shown to knowledge, etc., which outsiders introduced, including accountings, tending to regard them as superior per se to their own. This has permitted the peoples in question to press these accountings home to their decided advantage (cf. Hopwood, 2009) through precluding *I-Nikunau* from involvement in them or allowing *I-Nikunau* only limited access, and rarely, if ever, divulging anything of their origins, values or social implications. These behaviours have often left *I-Nikunau* bewildered and amazed about their meanings, or how and why they work (cf. Boyce, 2000; Brown, 2009; Dixon & Gaffikin, 2014; Vinstar Consulting, 2013). Thus, in various contexts, stretching in time from whaling and coconut oil trading in the 19th century to present day aid projects and urban service employment, accountings have buttressed these other people's asymmetric power relations vis-à-vis *I-Nikunau* (cf. Mellembvik et al., 1988).

The tendency to regard their own knowledge, etc. as inherently inferior to outside equivalents was sometimes to the extent of feeling embarrassed, even ashamed, of their material culture, spiritual beliefs, socio-political institutions and other traditions, and even their ancestry (Grimble speaking about 1920, as cited by Macdonald, 1982a, p. 133, and by Maude, 1989,

p. xxiii) (cf. Bakre, 2004). Arguably, this embarrassment has dissipated in recent decades, so much so that many overt aspects of culture are now regarded with pride, celebrated and taught to the next generation. These include *te taetae ni Kiribati* language and dancing (see Autio, 2010; *Kiribati Dance-Independence celebrations*, 2015; Whincup, 2009). They also include features of the genealogical accounting outlined in S4 which have been adapted in scope, etc. to support modern versions among *I-Nikunau* and *I-Kiribati* generally of consanguine and fictive kinship relations mentioned in S3. However, that has not meant the influence and constriction of outside accountings have abated very much. Indeed, by sustaining inherited structures of colonial-imperial origin, it is arguable that these accountings are hampering *I-Nikunau* and *I-Kiribati* agency, and impeding greater fairness, social justice, betterment and emancipation in their human conditions and human relations. Moreover, oversight and development of these accountings have been retained by modern day successors to the colonial types who introduced them, including, for example, people and organisations associated with the aid industry. Conversely, *I-Nikunau* have no real say in how they are developed, generally practised and specifically applied on Nikunau or where they are in diaspora. The result is that imperialistic traits and economic exploitation continue as consequences for *I-Nikunau* of the accountings which go on around their daily lives and at a macro level.

Notwithstanding these criticisms of the present, despite there still being room for change in the attitudes of outsiders, particularly *I-Matang*, towards *I-Nikunau*, things have come quite a long way since Officer on Board the *Said Ship* (1767, pp. 135–138) wrote about “naked indians” or since *I-Matang* warships were sent on patrol to inspire “good behaviour” (Sabatier, 1939/1977, p. 148) among “the various tribes of savages who are subject to no laws” to give “countenance and support to peaceful traders” (Wilson in general instructions to officers of British ships operating from the Australia Station in 1879, cited by Macdonald, 1982a, p. 65; see also Simmonds, 2014). However, most of these attitude changes, and many other changes which have accompanied or followed on from them, have been at the behest of the outsiders and only introduced in stages. Furthermore, while they have probably reflected changes in the composition of the other peoples and the more liberal attitudes many of their societies had come to exhibit by the second half of the 20th century, they also reflect their continuing political interests, including imperial, Cold War and global rivalries, and continuing economic and accounting interests, not least their need of metropolitan countries for cheap, compliant, reliable labour, for example, in the form of the seafarers, seasonal workers and even recent settlers mentioned in S4. Even so, increasingly greater dignity and respect seem to have been accorded to *I-Nikunau*, albeit as underdogs, being on the weaker side of asymmetric relationships, and, more recently, having individual and collective human rights, regardless of their race, colour, poverty or vulnerability. Moreover, *I-Nikunau*, along with other *I-Kiribati*, seem to have responded to the possibilities these changes have brought about.

Regarding the stages just mentioned, the sentiments conveyed in the extract from the General Act of 1885 cited in S5 were accompanied by the British setting up the WPHC and legislating against blackbirding (i.e., being kidnapped, abducted or lured on board ship) and other abuses (e.g., near-slavery, racism, economic and social exploitation), which even willing participants in circular labour migration suffered (see McCreery & Munro, 1993; Munro, 1993; Ward, 1946). Forty years on, the Covenant of the League of Nations (League of Nations, 1919)—Article 22 reinforced the sentiments in mentioning “a sacred trust of civilisation.” Social hypocrisy and economic and political subterfuge of these sentiments notwithstanding, they were incorporated in local Colony Government edicts, as exemplified in the Regulations for the Good Order (1933) compiled by Resident Commissioner Grimble and the instructions,

namely Grimble and Clarke (1929), he and the Colony Treasurer issued to district officers. These particular instructions covered the keeping of accounts about the natives in the Colony of which Nikunau was now part and the furnishing of reports up a chain which culminated in London. Amazingly, these accounting controls and reports were exerted over paltry amounts as far as the Colony Government, let alone the Empire, was concerned. For example, in the mid-1950s, annual expenditures by the Nikunau Native Government were less than AU£1,000 (Island Fund Estimates – Nikunau, 1957-67), which was quite a contrast to the Colony Government's annual recurrent expenditures of about AU£450,000, with a further AU£35,000 of annual capital grants from the British Government towards social and economic development projects (Gilbert and Ellice Islands Colony, 1957). These circumstances indicate that the actual intent of the accounting was less about money and financial control *per se* than about the colonial authorities establishing and maintaining, from a distance, oversight over organisations which appeared to belong to *I-Nikunau*, and political order and control over *I-Nikunau* (cf. Alawattage & Wickramasinghe, 2008; Jones, 2010; Neu, Gomez, Graham & Heincke, 2006; Newbury, 2004).

In the mid-1930s, the political, social and related provisions in ordinances and instructions attracted criticism from newly arriving WPHC and Colony Government officials for being overly paternalistic and tending to maintain Nikunau and the other Kiribati Islands as a museum (Macdonald, 1982a; Maude, 1977). Various changes arose from these criticisms, particularly after the Colony Government was restored on Tarawa after World War II. On Nikunau and elsewhere in the Colony, although still heavy on supplicancy, the formal social status of *I-Nikunau* continued rising as they became what amounted to “subjects”, island residents with more substantial rights of participation in island political institutions and cooperatives, including in their accounting and financial management, and, away from Nikunau on Banaba and Nauru, labourers with increased employment rights than hitherto. Concomitantly, the Colony Government's policy paradigm of civilising gave way to one of modernising (see S5), and *I-Nikunau* became the beneficiaries of social, economic and political development projects, in which accountings were implicated in various ways. Following this shift, but not until it was well underway in the direction of centralisation (see S5), *I-Nikunau*, and *I-Kiribati* generally, were successively accorded the statuses of “subjects capable of internal self-rule” and then of “citizens of a modern republic” (cf. Morgan, 1980; Tucker, 1999; Willis, 2005), even though accounting and financial management were retained in the hands of *I-Matang* officials for several years longer than other administrative areas were. Subsequently, under the neo-liberalising policy paradigm which selected aid organisations were championing by 1990, and under which their officials rolled out structural adjustment, economic reform, privatisation, strengthening financial management and similar projects, in which accountings featured prominently (see Barokas & Rubin, 1988; Dixon, 2004; Vinstar Consulting, 2013), their citizenship status was added to, with such as “customers”, “clients” and “rational economic individuals in a neo-liberal society”. While these changes were happening at home, parallel developments were occurring abroad, including that in metropolitan countries. Thus, *I-Nikunau* became recognised as persons eligible to obtain visas and immigration papers, and so be accorded such statuses as students, workers, visitors, permanent residents and citizens, with associated political, social and economic rights and obligations. The coming about and growth of diasporic communities in such countries indicate the extent to which applications have been approved, visa and other papers issued, and the statuses in question accorded, as well as the economic needs in those countries for labour.

Regarding improvements in social justice and moves towards emancipation, the extent to which distributions of particular things in social and political, as well as economic senses,

were affected by the above changes can be appreciated by contrasting the quantities and qualities obtained by *I-Nikunau* in their similar dealings with outsiders at different times. For one thing, as alluded to in S5 and elsewhere, their involvement in exploitation of natural resources (e.g., whales, copra, phosphate, tuna), trade, employment, religious bodies, and public administration and services has shifted from having been largely restricted to the lower levels of these activities to wider and better possibilities besides. Thus, for example, they went from only service suppliers on the periphery, deckhands, store assistants, labourers and other toilers, supplicants, clerks, pupils, and patients (Couper, 1968; Macdonald, 1982a) to recipients of royalties/licence fees, ships' captains and qualified crew, storekeepers, members of cooperative businesses, clerics, public administrators, doctors, teachers, accountants, financial managers, auditors and taxation officials as well. For another, together with the economic and other value-added of these activities usually having increased over time, the value of their share has increased absolutely. Even so, *I-Nikunau* are still mostly well down the pecking order, the lion's share seemingly going still to principal beneficiaries outside their communities. This is alongside sacrifices of political autonomy, economic self-sufficiency, cultural values, moving away from ancestral lands and social separation, including identifying not only as *I-Nikunau* but also, since the 1980s, as *I-Kiribati* (see Macdonald, 1996a, 1998). These are conditions entailed in reaping the broader benefits which have arisen from trading produce for goods and services, worshipping Jehovah, adapting modes of production and being successively civilised, developed and liberalised.

To take specific examples, concerning exploitation of natural marine resources, the *I-Matang* whalers who exploited and exhausted the ocean adjacent to Nikunau in the 19th century did so without any international legal recognition of *I-Nikunau* having any economic rights, and so of entitlement to any form of rent, royalties or similar. However, *I-Nikunau* did derive trade goods from whalers in exchange for supplies and services, and some employment at the level of deck hands. Seemingly in complete contrast, under the auspices of the Republic Government, *I-Nikunau* and other *I-Kiribati* now receive significant licence fees from the fishing fleets exploiting Kiribati's tuna fishery. However, these fees are only a small proportion of the reported value of the fish caught, and illegal, unregulated and unreported fishing is perceived as a significant occurrence (Fedor, 2012; Mangubhai et al., 2019). What is more, many potential present benefits of the fees are foregone because aid organisation advisers have persuaded the Republic Government to contain its expenditure well below what this fees revenue might afford. The significant surpluses are accounted for within a sovereign fund, the Revenue Equalisation Reserve Fund, which is invested abroad (Pretes & Gibson, 2008; Pretes & Petersen, 2004) and makes the Republic Government's balance sheet look impressive. Meanwhile, there is little or no direct employment in this foreign-run, licence-paying, dominant component of the fishery for *I-Nikunau* and other *I-Kiribati* either at sea or onshore. The income they derive directly is limited to personal goods and services supplied to ships' crews during onshore leave, which is confined to Tarawa, and so does not occur on Nikunau (see Bohane, 2006; McNamara & Westoby, 2014). Furthermore, some of their own subsistence and cash-generating fishing activities are adversely affected by the size of the industrial scale catch of the foreign boats.

Concerning *I-Nikunau* going away from Nikunau in order to participate in paid employment, this started with the whalers and has gone on since. As mentioned above, many endured various forms of abuse and exploitation in the 19th century. As the first half 20th century proceeded, when they were largely restricted to working on Banaba and, later, Nauru, changes were becoming noticeable; in particular, wages, other emoluments (e.g., housing, rations,¹⁷ access to medical services, schools for their children) and other employment conditions gradually improved and, contemporaneously, were probably better than for work

elsewhere in the Pacific (cf. Shlomowitz & Munro, 1992). However, not all these changes were at the behest of the employer and civilian authorities, out of concern for the workers or out of considerations of productivity; many went hand in hand with industrial or related disputes, for example, over prices charged at the British Phosphate Commission stores (Williams & Macdonald, 1985).

Improvements to wages and conditions of *I-Nikunau* working for the British Phosphate Commission were mirrored by changes in the incidence of royalties and contributions in lieu of taxes it paid to the Colony Government, and from which *I-Nikunau* derived indirect benefits through that revenue being spent on Nikunau and, from the 1950s, on Tarawa. The amounts involved went from non-existent before World War II, to meagre from 1946 to 1966 and barely satisfactory from 1967 to 1979. Indeed, the portrayal of the British Phosphate Commission as a not-for-profit organisation under the Nauru Island Agreement of 1919, and how it was accounted for as such at its lavish headquarters in Melbourne, meant it was difficult enough for senior Colony Government officials (see Macdonald, 1982a) and London parliamentarians (e.g., see House of Commons, 1940), let alone the dispossessed Banabans or manual labourers such as *I-Nikunau*,¹⁸ to obtain information with which to question what was occurring to its value-added. In retrospect, it was found that the vast majority of this went to white-collar employees, senior officials, people with fertiliser, farming, food processing and retailing interests in Australia and New Zealand, and the Governments of Australia, New Zealand and Britain (Macdonald, 1982b; Megarry, n.d.; Sigrah & King, 2001; Weeramantry, 1992), the accounting being part of constructing a deceitful reality in which this maldistribution occurred (cf. Gaffikin, 2009; Hines, 1989; Walker, 2003).

Improvements to the conditions under which *I-Nikunau* have worked for *I-Matang* and other outsiders away from Nikunau, and more recently, outside Kiribati have continued. For example, they now prevail, at least officially, for *I-Nikunau* employed as seafarers, seasonal agricultural workers, urban service workers, etc. However, all along the way, wages and conditions have been inferior to those of *I-Matang* staff alongside whom they worked in Colony Government administration, and white labourers working further along the phosphate fertiliser process in Australia and New Zealand. Nowadays, most of the jobs given to *I-Nikunau* and other *I-Kiribati* outside Kiribati are jobs which local labour, of whatever colour and ethnicity, is unwilling to do. This is sometimes because wage rates are unattractive, but probably more important is that working and living conditions are unacceptable. For example, the work itself may be dirty, and the jobs may involve irregular, unsocial hours or they entail living in remote places and moving among places which are dispersed around a region. What is more, while local employment laws may now provide for written contractual rights and broader legal protections to employees of whatever nationality, etc. in these jobs, exploitation, intended or otherwise, can still arise. More generally, it is one thing for a country to have laws about social equality, or against gender, racial or similar discrimination, but quite another for temporary migrant workers or recent settlers to be in a strong enough position vis-à-vis other peoples or the authorities to perceive themselves as anything approaching culturally, socially, politically or economically equal, let alone take advantage of such legal protections (cf. Reilly, 2011).

In New Zealand, for example, *I-Nikunau* on Recognised Seasonal Employer scheme workers are at a disadvantage in dealing with employers, or at least feel so, and so are reluctant to exercise fully rights to a minimum wage, holiday pay, etc., or health and safety protections, even if they know about them or can receive help from extant members of diasporic communities there. In any case, some of these rights, if received in the letter, can be eroded by excessive deductions for transport, accommodation and victuals—the abusive overcrowding endured in Blenheim by 22 seasonal workers (“Kiribati workers go home

unpaid”, 2008) is a widely reported example in which the *Pākehā* (\equiv *I-Matang*) perpetrator was criticised by some but defended by others (see Van Wel, 2008).

Meanwhile, *I-Nikunau* who are settled and part of diasporic communities in New Zealand, although potentially more familiar with laws, rights and customs pertaining to work, accommodation and similar, may also suffer disadvantages and be open to exploitation in the workplace and in other aspects of life. To obtain settlement visas under the Pacific Access Category, they must meet employment-related and income criteria laid down by the immigration authorities (Immigration New Zealand, 2020) and, to do so, they usually accept work which is low-paid, resulting in them living in relative poverty for some time after their arrival. In addition, the work can be with bad employers and at places where they must endure workplace discrimination, even from other workers of Pacific heritage, and the dwellings they rent can be of poor quality and from bad landlords. Although many move to better-paid jobs and improved housing subsequently, at least as many remain in the low-paid job sectors and are in the lower deciles of the income scale, with adverse consequences for entire families (see Gillard & Dyson, n.d.; Roman, 2014; Thompson/Teariki, 2016, 2017).

Concerning commercial, religious and governmental organisations which traders, missionaries and representatives of the British Government introduced to Nikunau and the other Kiribati Islands, *I-Nikunau*’s relations with, and participation in, these non-traditional organisations have changed significantly since they were first established. Having been on their periphery, *I-Nikunau* have come to fill positions of greater responsibility and authority in each type. In commerce, whereas marriage and mixed-race descent might have once been the only way into the business side of the copra trade or of acquiring similar commercial status, the way the trade was reorganised during the Great Depression under the auspices of *boboti* (\equiv cooperative societies regulated under the Co-operative Societies Ordinance of 1952) saw *I-Nikunau* take up official positions of governance and administration. Since, some in the diasporic community on Tarawa have gone on to found *mronron* (\equiv informal or proto consumer cooperative societies – see Couper, 1968) or more proprietorial family businesses. In churches, having been confined largely to the flock in the 19th century, they began taking holy orders, and so came to occupy such positions as deacons, pastors or senior pastors and priests, and can potentially become bishops. In government and politics, they were largely been restricted to the status of native tribes and native subjects for the first few decades of the Colony Government, albeit with some men occupying native or island government positions of *kaubure* (\equiv councillors) and similar (see Native Laws Ordinance of 1917). Then some were trained and recruited as clerks on for the Colony Government and British Phosphate Commission, following training becoming available when King George V School was established in 1922. Such positions in the Colony Government increased after it was restored on Tarawa, and ones involving greater administrative and political authority and responsibility arose alongside the gradual emergence of *I-Kiribati* self-rule and then the advent of the Republic. Indeed, this saw some *I-Nikunau* rise into senior administrative and political positions at nation-state level, and a few have even worked for supranational organisations, not only on Tarawa but also at regional and world levels.

Although their elevation in commerce came at a time of crisis for copra, along with the world’s commodities generally, this predicament proved short-lived. Before, at the hands of private traders, the incomes *I-Nikunau* derived from coconut oil/copra had been barely 5% of the price which their produce realised elsewhere (i.e., New South Wales, New England, Western Europe, etc.), this being received in basic imported goods which were low in quality and cheap to supply, and done so in the case of victuals regardless of their nutritional value or toxicity (e.g., white rice, corned beef, tobacco). After, under *boboti*, the percentage surely

rose, although even then, it probably hardly ever reached 15%, and the range of goods seemed to widen, if not increase much in quality. *I-Nikunau* have been disadvantaged vis-à-vis the outsiders running the maritime trading network by ignorance of, first, what has been done with the oil or copra (i.e., manufacturing soap, etc.), and, second, of how the markets, trading and accounting practices involved in the network work. These particular disadvantages in commerce exemplify the nature of those prevailing still but in different forms, depending on location. That is, the actual vital knowledge needed on Tarawa or, say, in New Zealand, has changed, but the notion that *I-Nikunau* lack such knowledge, understanding, etc. has not, despite formal education, scholarships, tertiary study and the rest, because these formal processes of learning are inadequate in covering areas where being disadvantaged and being in asymmetric relations pertain (cf. Burnett, 2002).

The changes in *I-Nikunau*'s relations to church and governmental organisations notwithstanding, contributing to church and colonial infrastructure and administration, and having to comply personally with ever more stringent regulations, placed an economic and social burden on *I-Nikunau*. These burdens involved an increase in their daily activities, which had included obtaining subsistence produce from their *aba*, the reef and the ocean and otherwise partaking in life around *mwenga*, *utu* and *kainga*, and, once trading commenced, producing and selling copra to obtain the various trade goods which came to be classed as necessities almost. They had to devote time, energy and production to fulfil obligations to these new organisations because only a portion of these impositions was offset using imported technologies in order that activities could be completed more efficiently. Maude evaluated their aggregate effect as a “hitherto unsuspected degree of poverty” (1952, p. 66), noting that this effect was not entirely appreciated by the relevant authorities. These burdens continue on Nikunau and Tarawa, and have parallels elsewhere, including self-imposed ones relating to establishing and maintaining religious networks in metropolitan countries. Having said that, it is arguable that the burdens are significantly, or more than entirely, offset by their perceived benefits of living in a modern economy and the mutual support arising from diasporic community membership.

Concerning being part of the sovereign state of the Republic of Kiribati, and the bilateral relations the Republic Government has with foreign aid and supranational organisations, once Nikunau was annexed and became part of the Colony, it seems inevitable that its inhabitants would never regain their territorial autonomy, and so be part constitutionally, politically, and in terms of a national accounting entity of whatever became of the Colony (cf. Morgan, 1980). Thus, Nikunau is merely one atoll in this formally independent Republic, which as a Least Developed Country (United Nations Committee for Development Policy, 2018; United Nations Conference on Trade and Development, 2019) attracts significant interest from, and falls under the influence of, aid donors and supranational organisations alluded to above and in S4 and S5 (e.g., see Macdonald, 1996a, 1996b, 1998; Mackenzie, 2004; Thavat, 2014). Further to things alluded to already about how these political circumstances came about, three particular matters are of significance. The Republic Government inherited accounting and related financial arrangements from the Colony Government. Aid in the form of development projects expanded from merely that funded from Britain to a wider spread of countries and donors, alongside interest from the supranational organisations, notably the Asian Development Bank and International Monetary Fund. The accounting which is part of authorising, managing and controlling these projects, and the accounting some of these projects bring about in the Republic Government, originates in the donor organisations, metropolitan countries and supranational organisations. Evaluated in the context of their consequences for how influence is distributed between *I-Nikunau* and others, these accountings favour the latter. They reinforce the mentalities of deference, acquiescence,

inferiority, etc. on the part of *I-Nikunau* and other *I-Kiribati* which have been particularly significant in the sphere of formal development since it was begun in the 1930s with Colonial Welfare and Development Fund grants. The result is for the research, methods, findings, opinions, etc. of external consultants often going unscrutinised, unchallenged and inadequately understood by *I-Nikunau* (cf. Dean, Green & Nunn, 2016), and so their opinions often being acquiesced to, more than they might deserve or would be the case among a conversation, meeting or audience in, say, a metropolitan country. Among other things, this tends to reinforce the proclivity for aid donors to benefit from aid as much aid recipients do (cf. Abbot, 1971)

7.2 Distributions among *I-Nikunau* within a Community

Among *I-Nikunau* forming a community, things capable of distribution, or things which are distributed by virtue of events and situations, are referred to in S4 and S5, as are how the present distributions have come about or how they are occurring presently. Age, gender, kinship groups and similar are among the factors associated with how these distributions vary in each community, just as they have been historically on Nikunau (see Grimble, 1921, 1933, 1989; Maude & Maude, 1994). But in addition, particularly among *I-Nikunau* living in urban and metropolitan diasporic communities, other factors besides these have come into play, notably level of education, stature of employment and remuneration rates, and marriage or other relations outside the community. The disparities of the various distributions have gradually increased within communities because of so many factors, traditional and modern, and the interplay among them, and the subsequent effects of consequential factors too. Even so, it has been my experience that *I-Nikunau* and most other *I-Kiribati*, wherever located geographically or otherwise, have usually taken steps to avoid conspicuous displays of being advantaged or better endowed, economically, socially, educationally, etc. than others of their community, in whichever diasporic community they are part of, or even happen to be visiting. A further feature is that the principle of *tabu te uea*, or there are no chiefs, is usually adhered to, and infringing this is seen as a conspicuous display of authority and power. However, this does not prevent someone from exercising specialist knowledge, skills or contacts on behalf of the community when these are called for.

This quality of avoiding conspicuous displays of greater wealth, authority, knowledge and similar endowments coincides with observations by Hockings (1984) and Autio (2010), among others, of *kawa* and other traditional units, particularly in the southern Kiribati Islands; indeed, any such displays are usually greeted with mirth from one's peers, and so one is made *te bai n rang* (cf. McCreary & Boardman, 1968). Concomitantly, those disadvantaged or poorly endowed, while accepting of support, are keen to maintain at least an appearance of self-sufficiency. Adherence to these traditions, self-restraints and suppressions are still noticeable even as *I-Nikunau* have spread away from Nikunau to form various diasporic communities, where they have been adapted, usually to fit with more modern urban or metropolitan circumstances which particular communities have to contend with, according to their geographical situation. Arguably, this noticeability correlates with the extent to which community members meet together regularly as one, and how frequent members deal with each other across *mwenga*, in keeping with what was said in S7.2 about generosity, mutual respect and maintaining kinship relationships and culture. In this respect, as indicated in S7.1, the traditional accounting outlined in S4 has been adapted to facilitate the maintaining of consanguine relations and strong fictive kinship ties within communities.

7.3 Distributions between *I-Nikunau* Communities

Turning finally to distributions as part of relations among communities of *I-Nikunau* separated geographically, while diaspora, circular labour migration, and consanguine

relations and strong fictive kinship ties have entailed reciprocity at different levels, their different locations, and so geographical separation, has given rise to rather obvious disparities in distributional circumstances. These disparities are brought out a little in earlier sections, in which I have made some comparisons between Nikunau with Tarawa environmentally, politically, economically, socially, etc., and then both with New Zealand—this allows for the pattern of those *I-Nikunau* now in New Zealand usually having moved first from Nikunau to Tarawa and then, usually a generation or more later, from Tarawa to New Zealand.

Noteworthy are the Nikunau natural environment being much more pristine certainly than Tarawa and probably than New Zealand, despite the latter's clean, green image (see Roper, 2012). *I-Nikunau* on Nikunau are much more politically autonomous, in complete contrast to New Zealand, where they are basically powerless; on Tarawa, *I-Nikunau* have as much power among *I-Kiribati* probably as they are a proportion of the *I-Kiribati* population (i.e., around 5%), although some of that power is curtailed by aid organisations being a major political force vis-à-vis *I-Kiribati*. While economically, life in New Zealand is more cash-based and costs of living there are higher, so too are incomes. Some portion of those incomes are remitted to Tarawa and Nikunau. Even so, *I-Nikunau* in New Zealand mostly have more disposable income and belongings than *I-Nikunau* on Tarawa do, and certainly have greater access to free and low-priced facilities, including education, health, welfare, social and leisure facilities, and these facilities are generally of a much better standard. On Nikunau, reflecting mentions earlier of backwash, facilities and similar are scarce compared with what is on Tarawa, largely because aid organisation projects, and before that, Colony Government projects, were heavily weighted in favour of Tarawa at the expense of Outer islands (Thomas & Kautoa, 2007). Indeed, Nikunau did not even rate a separate mention in such plans as Gilbert and Ellice Islands Colony (1970) and Government of Kiribati (1983) before and immediately after the creation of the Republic, and, notwithstanding some coverage in Republic Government documents since, notably Office of Te Beretienti & T'Makei Services. (2012a), Outer Islands in general are referred to only in passing, incidentally or as if unimportant in external consultants' reports (cf. Connell, 2010). Moreover, reiterating above, *I-Nikunau* have had to provide many of the physical resources through which most of their atoll's infrastructure and administration has arisen, whether these be traditional, religious or governmental.

8 Synthesis, Conclusion and Further Research

This paper is about refining our knowledge and understanding about accounting applications having consequences of various kinds, including beyond the more obvious economic consequences (e.g., profits) for people who wield the applications (e.g., executives) or for whom they act as agents (e.g., shareholders). I have deliberated how consequences are conceived in the extant literature (see S2) and then capitalised on the opportunity to cogitate on whether and how the concept may apply in time and space to a specific identity, *I-Nikunau*, whose characteristics include distinctness, homogeneity, tininess, remoteness, separation and vulnerability. Building on this deliberation and cogitation, I advanced refinements for contemplating consequences as a concept (see S6), including producing a classificatory framework specific to *I-Nikunau* (see Figure 4) but whose general form has broader applicability. Furthermore, I analysed the distributional category of consequences (see S7); this was by way of exemplifying the knowledge and understanding being put forward about consequences.

I now advance various conclusions, so embellishing this refined knowledge and understanding of consequences, and outlining what else this paper adds to the accounting and Pacific Studies literatures. These cover consequences as a concept, processes of identifying

them and issues of doing something about them. My first point relates to delving into, narrating and classifying consequences. In showing how this can be achieved, I have brought further attention to the matter of how accounting is defined and understood, including its broad roles and extended range of functions, and something that is wielded (see S1.2), being significant to anticipating otherwise obscure consequences, and that they will vary in detail according to identity, context and time. The findings related in subsequent sections encompassed accountings applied by various people in several guises in their dealings with the study identity. They show for this identity, and indicate for other identities, that the most obvious consequences of accountings are likely to be not just microeconomic but organisational, macroeconomic and distributional as well. Moreover, although sometimes less obvious or straightforward, accountings can have many other categories of consequences for a given identity, which are not necessarily less important.

My second is complementary to my first. On reflection, my research was something of an odyssey. Metaphorically speaking, it might be said to have been completed in *te báurua* (\cong traditional ocean-going canoe), which I paddled across the still lagoon of functionalist theories, traversed the reef of political theories, and sailed the nearby ocean of interpretive theories, before navigating the barely charted ocean of cultural theories, to take on the adventure and rich insights and understandings undoubtedly to be discovered there. Thus, by taking to critical and subjective waters, a wide range of previously unknown species of socio-cultural, political, natural and economic categories of consequences may now appear on the accounting literature charts (again, see Figure 4). However, using *te báurua* metaphor also takes into consideration the argument that localised, cultural theories may be better for illuminating postcolonial situations and their accounting elements than grander Eurocentric alternatives are (see Alam et al., 2004). My point is that although I was guided by the classification of theories discussed in S2, I have used it tenuously. This is consistent also with relationships being somewhat tenuous between empirical materials like mine and societal theory (see Irvine & Deo, 2006), and deriving from the values of the researchers anyway (see also Bakre, 2004; Davis et al., 1982; Silverman & Gubrium, 1989; Turner, 1989).

My third is similarly complementary. Appreciating and classifying consequences of accountings is a subjective process which involves interpretation and some corroboration by comparison with other evidence and sources. As well as allowing and requiring several perspectives to be taken, it calls for lateral thinking and examining an identity or domain of inquiry longitudinally. It involves exceeding direct, intentional, first-stage changes to, or, indeed, preservations of, the circumstances of the identity, and so appreciating and making a theoretical case for the chains of consequences and responses which have arisen or might arise in future. These matters of process apply to identities inside or outside an accounting or legal or administrative entity, in order to appreciate how much economic, social, political and cultural advantage, exploitation and mistake can derive from accountings therein. They encourage comparison of consequences as conceived from different perspectives, such as between a critical perspective and an agency perspective.

My fourth is that what I describe as consequences of accountings are largely inseparable from the consequences of “non-accounting”. Many of them exhibit the indirectness and similar matters I raised in S2. Some have been short-term and others long-term, continuing and still in progress, and not yet elaborated. Some have been links in chain reactions, including responses, resistances or opposing actions. Some have been incidental to other, more significant, consequences. Each may be considered as having good, desirable and favourable properties, and the opposite. Thus, in relation to *I-Nikunau*, the accountings introduced from outside subverted, upended and otherwise manipulated previous patterns of distribution

among *I-Nikunau*. This applies to political economy or concepts associated with it, such as income, wealth, commodities, etc. However, at least as important are circumstances of population and demography, including the aforementioned *I-Nikunau* Diaspora, as are political, social and environmental circumstances, and distributions of various characteristics, functions and measurements therein.

My fifth goes into the question, “Why?” Following on from the above points, including taking into account the considerations I raise, I commend my approach to researchers not only of accounting but also of other disciplines, and for application in various other contexts. As I argued in S1, deliberating and knowing more about the consequences of accountings in particular contexts for given identities is supremely relevant and important. For reasons of affinity, intensity and the potential benefit to them, I chose as my identity *I-Nikunau* and their Diaspora. My aim has been to reveal positive and negative outcomes for them, with the prospect of negative outcomes being addressed and ameliorated or eliminated, just as they might be from application to other situations of my findings about surfacing consequences.

This is an opportune place to show some appreciation to the people who feature in this paper as the study identity by making some points I hope will be of value to them. Undoubtedly, many of the consequences accountings have had for *I-Nikunau* may be regarded as unfortunate, unintentional and impossible to have anticipated; however, others, even though also unintended, etc. might be seen, at least from an islander agency perspective, as fortuitous and a windfall. A good proportion of *I-Nikunau* seems economically better off, and have greater life expectancy and similar advantages compared with their ancestors. Indeed, compared with what might have been without *I-Nikunau–I-Matang* contact eight generations ago, many *I-Nikunau* would see what has happened to them to have been more advantageous than disadvantageous, including because of the accountings and the people, organisational structures and processes, etc. associated with them. But could things have been even better, were it not for, for example, the secrecy and asymmetries in terms of power relations which accompanied accountings, and because of *I-Nikunau* and other *I-Kiribati* hardly having participated in them for much of the time? Several examples have been given of accountings from which *I-Nikunau* have obtained benefits which have been only incidental and from well down the pecking order, while those accountings have served to (re-)define, enclose, exploit and subjugate *I-Nikunau*, without informed and explicit consent. This exposes such accountings as being inadequate from the standpoint of some absolute standards of human conditions, human relations, justice, fairness, emancipation, etc. derived from concepts of critical human rights and social justice. The questions arise of what is to be done, if anything, about recompense, restitution, redress and reinstatement? What should be done about improving unsatisfactory present day states, conditions and other circumstances, and emancipating even the humblest members of this identity’s most scattered communities, who include the third of *I-Nikunau* who remain on Nikunau? What should be done in order to avoid such circumstances occurring in future?

Thus far, judged by virtually all the expertise and capital it has absorbed, Tarawa seems to have been seen as the obvious and critical place to start. However, the local issues are more complex than itinerant aid officials are willing or able to address and those “starting” on Tarawa have mostly achieved unsatisfactory outcomes, which might be evaluated as having worsened the very “problems”, such as overcrowding, squalor and similar unhealthy, economically frustrating and environmentally degraded circumstances of its *I-Nikunau* diasporic community. Even so, its precedence continues to incite more *I-Nikunau* to migrate there, in search of renewing kinship ties, and greater affluence, modernity and social security. Nikunau, meanwhile, like the other Outer Islands, endures backwash of economic, social, societal and environmental kinds. However, prominent and significant numbers of *I-Nikunau*

and others on Tarawa are increasingly weighing up these issues along with issues of the climate changing, the level of the sea rising and water resources on Nikunau, Tarawa and the other atoll or low-lying reef islands being compromised (Mimura et al., 2007). This is reflected in speculation about all manner of things connected with migration and resettlement, including to or in New Zealand (e.g., see Radio New Zealand, 2015). Perhaps, if this materialises as agency among *I-Nikunau* and other *I-Kiribati*, something will come of it, provided they wield the accounting, rather than their distant “partners” in aid.

My sixth is complementary to my fifth. I acknowledge having had the benefit of hindsight in appreciating and classifying consequences, and having been able to exercise 21st Century insights, perspectives, knowledge and skills; indeed, my judgement is coloured by 21st Century beliefs and values, and from being non-*I-Nikunau* in comfortable metropolitan academic circumstances (cf. Carnegie & Napier, 2002). Even so, one lesson to arise is that the adverse unforeseen or unintended consequences derive partly because people involved in accountings did not look as far enough ahead. Exacerbating this is that their thinking was constrained laterally. Much of this the latter may be attributable to what is noted in S1, and alluded to above, about how narrowly accounting is defined, officially, professionally and conventionally, and how it is popularly understood, even by experts educated in other administrative and socio-economic development disciplines. I appreciate that the people in any way responsible for accountings and their applications cannot always know the full consequences, which is a good reason for guilt and blame not following on automatically from adverse consequences arising. However, it is all the more reason for these people to try to anticipate them and behave accordingly (Mautz, 1963; Ridgway, 1956), including accepting some responsibility for consequences, no matter how “outside” their span of authority and control the consequences might seem (cf. Prakash & Rappaport, 1977).

My final point is also on this matter of lessons. I contend that learning is prominent among reasons for knowledge about consequences being relevant and important to the accounting academic and professional community at large. Technical learning and competence, and related formistic, mechanistic knowledge, dominate accountant education (see S2), and even education in accounting, and so undoubtedly has some importance. However, without an education encompassing thoughts about the consequences of accounting, graduates (and the accountants they become) lack contextualistic, organic knowledge. This omission is detrimental to themselves, their profession, and the organisations and societies they populate (cf. Bayou, Reinstein & Williams, 2011; Boyce, 2004; Laughlin, 1999; Lehman, 2013; Low, Davey & Hooper, 2008; Potter, 2002; Roslender, 1996; Tsoukas, 1994; Young & Annisette, 2009).

Regarding further research, first, further refinement of the conceptions and categories of consequences advanced in this paper are vital to build up this relatively neglected area of accounting theory, especially as it applies to remote places and vulnerable peoples. The opportunity is there for more accounting researchers to venture further than their predecessors have hitherto, and so show greater concern about social justice and making accounting more emancipatory, culturally, socially, politically and economically. Similar hopes apply for Pacific Studies researchers to cross into accounting and related administrative disciplines, and appreciate their significances shrouded in their mundanity, and thence criticise them. Second, Tarawa, and Nikunau as well, exemplify a complex global issue as starkly as seems possible; this issue is sea level rise, and its attribution to carbon emissions and similar. There has been a recent surge of accounting research on this matter (not to mention a surge in researchers from other disciplines visiting Kiribati). However, that accounting research is concerned with how accounting may have contributed to the problems globally and how it might contribute to the global solutions, whereas the issue for residents of Tarawa and Nikunau seems to be

where to migrate to, how and how soon (see *Kiribati – A call to the world*, 2009). Thus, it would be appropriate for these questions to be addressed in this research, as they are becoming a global issue and involve resources, decisions and accountabilities.

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Notes

¹ According to Maude (1963), a generation corresponds to about 25 years.

² Diaspora is used in the broad senses of a people who identify with a place and who have settled in groups elsewhere, and the collection of places inhabited by the groups and the actual dispersion processes (see Cohen & Van Hear, 2008). Regarding the groups in each place, I refer to them as “diasporic communities” (cf. Shuval, 2000), using “community” in the sense of a body of people who live in the same place and have ethnicity or culture in common.

³ Most of the non-English words used in this paper, including *I-Nikunau* and *I-Matang*, belong to an Austronesian-type language known as *te taetae ni Kiribati*, or Gilbertese, which is unique to *I-Kiribati* and ascendant across the Kiribati Archipelago and among communities of *I-Kiribati* wherever else they have settled. Trussel and Groves (1978/2003) provide an authoritative Kiribati-English dictionary.

⁴ Of approaching 7,000 people presently identifying as *I-Nikunau* worldwide, barely half were born on Nikunau and barely 1,800 normally reside there (Kiribati Local Government Association, 2013).

⁵ Tarawa (or more precisely, South Tarawa) is the capital of the Republic of Kiribati, having carried on from being the headquarters of the British Colony (or Protectorate) of the Gilbert and Ellice Islands (hereafter, the Colony). The latter position in turn dates from the Battle of Tarawa in 1944, when the Allies expelled a short-lived Occupation by the Imperial Japanese Army. Banaba was the previous headquarters (1908-1941) and, before that, Tarawa and Butaritari (Maude & Doran, 1966).

⁶ This visit led to some European maps labelling Nikunau as Byron’s Island.

⁷ *Te mwaneaba* was a traditional political *cum* social *cum* religious meetinghouse, found on most atolls in the Kiribati Islands (Maude, 1963). There had used to be six of these impressive structures on Nikunau, dating back several centuries but all now are ruined. However, the name *mwaneaba* is still in widespread use for buildings used for social, cultural and other community occasions.

⁸ *Mwaneaba* districts were autonomous polities constituted by *I-Nikunau* residing in the vicinity of one or other of the six *mwaneaba* on the atoll

⁹ Uering was *te unimane* in *te utu* of which I am a member. In 1979, during a short visit to Tarawa, he recited his family’s lineage back 17 generations (c. 1500), with numerous elaborations such as the place names of *kainga* in which they resided, and whence partners came, and medical and agriculture knowledge and skills. This was written down in an exercise book by Aeren Tiare. The record comprises 24 pages: they can be construed as a transcribed example of the indigenous, oral form of accounting used on Nikunau.

¹⁰ The diasporic communities outside the Kiribati Islands invariably comprise all expatriate *I-Kiribati* in the vicinity, those with affinal ties to a community, and the next generation or two. They may be seen as part of an *I-Kiribati* diaspora.

¹¹ See Latouche (1983, p. 23) for a map showing Nikunau’s six *mwaneaba* and the dozen or so *kainga* in the vicinity for which each *mwaneaba* was the political, religious, social and cultural centre.

¹² The numbers of *I-Nikunau* living elsewhere include those in the Republic of Kiribati (i.e., on either other islands in the Kiribati Archipelago (≈ 500) or the Line Islands (≈ 700)), those on other Pacific Islands (including Solomon Islands (≈ 400), New Zealand (≈ 150), Australia (≈ 20), Fiji, Vanuatu, the Marshall Islands and Papua New Guinea), and those further afield (including on Great Britain (≈ 20) and elsewhere in Europe, and North America) (cf. Bedford & Bedford, 2013; National Statistics Office, 2013, 2016; Office of Te Beretitenti and T’Makei Services, 2012b; Teaiwa, 2014; Thompson, 2016).

¹³ The concept of an economic system embraces modes of production, employment (i.e., including in the broad sense of being engaged in productive activities, whether or not wages are received), subsistence activities, forms of exchange, and such macro variables as consumption, savings and capital formation or investment, imports and exports, and taxation and public expenditure.

¹⁴ Biological circumstances embrace procreation among *I-Nikunau* and between them and peoples with different genes or physical features (cf. Anderson, 2012). Further disturbances to these arose from *I-Nikunau* travelling away and returning with marriage partners, or settling away with such partners, and through the aforementioned marriages to colonial and aid organisation personnel and volunteers.

¹⁵ Nutritional and corporeal circumstances encompass *I-Nikunau*’s health and quality of life outcomes associated

with the range or quantity of victuals which they consume (cf. Campbell, 1991) and with the physical activities they undertake in going about their daily lives, the latter being affected by the availability of tools available to perform work tasks.

¹⁶ Environmental circumstances encompass climate, state of land and sea, and similar conditions of nature experienced by *I-Nikunau*, including those induced by their behaviours and those of their fellowmen (cf. Hopwood, 2009; Locke et al., 2000; Renaud, Dun, Warner & Bogardi, 2011)

¹⁷ Providing *I-Nikunau* labourers and their families with imported basic victuals meant employers increased productivity, and so reduced unit costs. *I-Nikunau* did not have to spend time cultivating crops and fishing, instead of labouring, etc. Incidentally, continuing nutritional and corporeal consequences have arisen out of this for *I-Nikunau* which Lewis (1988) identifies as gustatory subversion and nutritional dependency on metropolitan countries, with various health, illness and medicine ramifications (see also Thomas, 2002).

¹⁸ Notwithstanding *Nikunau* and *Banaba* having been established by British authorities within the same colony, *I-Nikunau* regarded *Banaba* and the other islands in the Colony as separate social and political entities from *Nikunau* and did not take on a national *I-Kiribati* identity until quite recently (Macdonald, 1996a, 1998). Thus, as far as *I-Nikunau* have been concerned, it was the Banabans who suffered the various wrongs of dispossession and banishment to Rabi (e.g., see Edwards, 2014; Hindmarsh, 2002; Kempf, 2003, 2011; King & Sigrah, 2004; Macdonald, 1982b; McAdam, 2014; Sigrah & King, 2001; Silverman, 1971; Tabucanon, 2012; Teaiwa, 2005, 2015). For their part, the Banabans were probably as upset by what *I-Nikunau* did on their island as they were by what the British Phosphate Commission did, showing this in acts of protest even as the last of the phosphate workers were leaving in 1980 (confidential personal communication, 2009, from someone who, as young person, was among those boarding the last ship). However, that is not to say that the degree of concern among *I-Nikunau* for the plight of the Banabans remains unchanged from what it was. Greater identification with *Kiribati* as a national identity in recent decades and the availability of more critical information about the plight of the *I-Banaba*, including through face-to-face mixing, in New Zealand for example, has increased *I-Nikunau*'s awareness of past wrongs (see Cooper, 1995; Weeramantry, 1992). Another factor in this seems to be *I-Nikunau*'s greater appreciation of issues around human rights and care of the environment (e.g., land restoration after mining, greenhouse gas emissions, ocean pollution), and of redress for past wrongs and their present-day consequences. This last matter is something which has come to the attention of diasporic communities in New Zealand through proceedings and settlements under the auspices of the Waitangi Tribunal (see Ministry of Justice, 2017).